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A STATISTICAL ABSTRACT OF FUNERAL SERVICE

FACTS AND FIGURES

OF THE UNITED STATES 1984 EDITION

The findings of a survey of
1983 funeral service income and
expense data conducted by
VANDERLYN R. PINE, PhD
for the National Funeral Directors
Association of the United States, Inc.

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PURPOSE

The proper use of management statistics is essential in the business aspects of all professions. The National Funeral Directors Association sponsored this study to give you statistics with which you can compare data from your funeral service operation.

However, you should not take any or all of the findings of this survey as a suggestion for funeral service pricing in your establishments.

NFDA never has and never will offer any figures as a model for funeral service pricing, adhering to the philosophy that pricing is the individual prerogative of each funeral service operation and should reflect the economics of that operation.

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October 3, 1984

Board of Governors
National Funeral Directors Association of the United States, Inc.
Milwaukee, Wisconsin

Gentlemen:

The following report presents the findings of a national survey of funeral service facts and figures for fiscal 1983. The major purposes of this research project were to obtain (1) detailed income and expense information and (2) important financial and management data from a representative sample of funeral homes.

All members of the National Funeral Directors Association were sent questionnaires. This report is based on the reponses of 671 firms which reported on 97,040 funerals.

Individual questionnaires were tabulated and then utilized to provide various summary statistics such as averages and percentages. To enable a clearer interpretation of the data, the findings are categorized by such things as Census Bureau Division, type of funeral service, size of operation, information on funeral offerings, veteran status, age, sex, and pricing methods.

The findings presented in this report provide an accurate picture of funeral service facts and figures for the sample respondents. As is the case with most demographic statistics, the present statistics represent estimates based on only part of the population. A comparison of the characteristics of the sample with those of the population indicates that there is a slight over-representation of firms conducting a large number of services. Even though it is possible that the population values might be different from the present estimates, comparisons with other similar statistics and past NFDA studies indicate that in almost all cases the dollar amounts are consistent with those of these other studies.

The findings presented in this report are intended to be self-explanatory. If there are any questions about them or the analysis, please advise me.

Respectfully submitted,
Vanderlyn R. Pine
Research and Analysis Consultant

Preface

The data contained in this abstract are the findings from a 1984 study of funerals and funeral homes in the continental United States. The purpose of the survey was to determine 1983 funeral service income and expense patterns and other data pertinent to funeral service.

These statistics are for descriptive and comparative purposes only and are not presented as a pricing pattern for funeral directors. The data are based on a sample of funeral homes each of which reported on all funerals conducted during the fiscal year 1983. The figures (statistics) which describe a given sample are estimates which may vary from the figures (parameters) which would describe the complete population.

These statistics are historical in nature and are not offered as a model. The data can be used in analyzing individual management information.

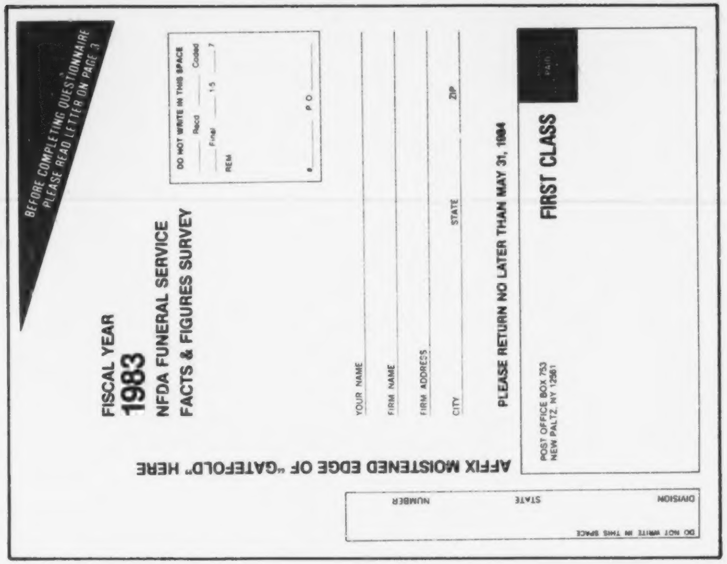
GATHERING THE DATA

The Statistical Abstract of Funeral Service Facts and Figures of the United States is based on responses to a detailed questionnaire sent to all members reported to the National Funeral Directors Association. The questionnaire on which the present abstract is based is reproduced on this and the following page.

Funeral directors who participated in the survey and who maintained a questionnaire for their own records may follow the tables in the abstract and match them to the values found in their questionnaire. The questions on pages 4 and 5 of the questionnaire are self-explanatory. The questions on page 6 are used to calculate findings presented on many pages. The distinction between single unit, bi-unit, tri-unit, and multi-unit may be found in columns 5 through 8 with special attention drawn to the description in the directions on page 8 of the questionnaire. The explanation of how to enter the values indicates information that is useful for determining the values on many of the pages in this abstract.

GENERAL INFORMATION ON DATA PRESENTED

The figures presented in this abstract may be compared with similar figures for an individual funeral home, and they may be examined comparatively on a national basis as well as according to Census (geographical) Division (See map). Many of the pages are self-explanatory, listing percentages, dollar amounts, numbers of funerals conducted, and so forth. The values are explained in the name of the table and in the heading of each of the columns of values. Other pages may not be completely self-explanatory, but they can be understood with the following brief explanation.



BEFORE COMPLETING QUESTIONNAIRE
PLEASE READ LETTER ON PAGE 3

FISCAL YEAR
1983
NFDA FUNERAL SERVICE
FACTS & FIGURES SURVEY

DO NOT WRITE IN THIS SPACE
Recd ____ Coded ____
Final ____ 15 ____ 7
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8 ____ P.O. ____

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FIRM ADDRESS
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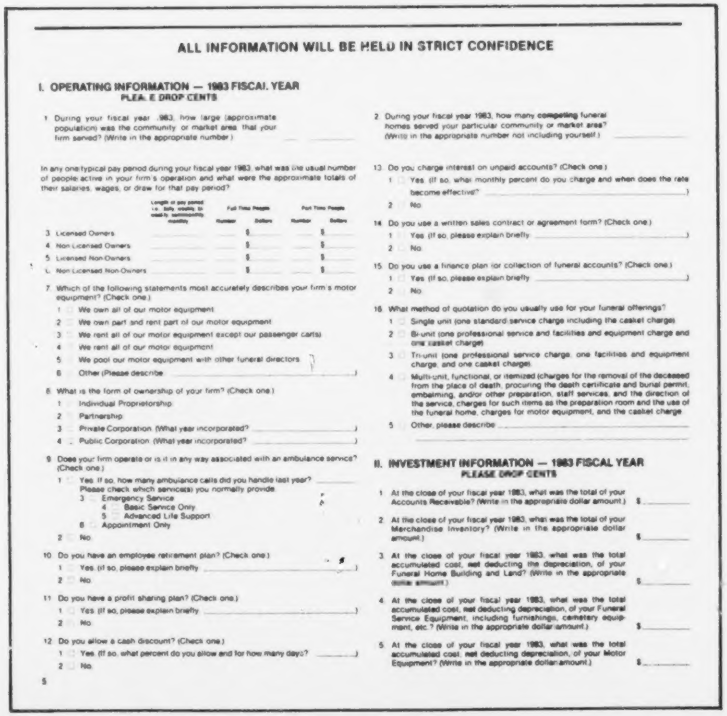

ALL INFORMATION WILL BE HELD IN STRICT CONFIDENCE

I. OPERATING INFORMATION — 1983 FISCAL YEAR
PLEASE DROP CENTS

1 During your fiscal year 1983, how large (approximate population) was the community or market area that your firm served? (Write in the appropriate number.) ____

In any one typical pay period during your fiscal year 1983, what was the usual number of people active in your firm's operation and what were the approximate totals of their salaries, wages, or draw for that pay period?

	Length of pay period i.e. daily, weekly, bi-weekly, semimonthly, monthly	Full Time People		Part Time People	
		Number	Dollars	Number	Dollars
3 Licensed Owners	____	____	$____	____	$____
4 Non Licensed Owners	____	____	$____	____	$____
5 Licensed Non Owners	____	____	$____	____	$____
6 Non Licensed Non Owners	____	____	$____	____	$____

7 Which of the following statements most accurately describes your firm's motor equipment? (Check one.)
- 1 ☐ We own all of our motor equipment
- 2 ☐ We own part and rent part of our motor equipment
- 3 ☐ We rent all of our motor equipment except our passenger car(s)
- 4 ☐ We rent all of our motor equipment
- 5 ☐ We pool our motor equipment with other funeral directors
- 6 ☐ Other (Please describe ____)

8 What is the form of ownership of your firm? (Check one.)
- 1 ☐ Individual Proprietorship
- 2 ☐ Partnership
- 3 ☐ Private Corporation (What year incorporated? ____)
- 4 ☐ Public Corporation (What year incorporated? ____)

9 Does your firm operate or is it in any way associated with an ambulance service? (Check one.)
- 1 ☐ Yes. If so, how many ambulance calls did you handle last year? ____
  Please check which service(s) you normally provide
  - 3 ☐ Emergency Service
    - 4 ☐ Basic Service Only
    - 5 ☐ Advanced Life Support
  - 6 ☐ Appointment Only
- 2 ☐ No

10 Do you have an employee retirement plan? (Check one.)
- 1 ☐ Yes. (If so, please explain briefly ____)
- 2 ☐ No

11 Do you have a profit sharing plan? (Check one.)
- 1 ☐ Yes. (If so, please explain briefly ____)
- 2 ☐ No

12 Do you allow a cash discount? (Check one.)
- 1 ☐ Yes. (If so, what percent do you allow and for how many days? ____)
- 2 ☐ No

5

2 During your fiscal year 1983, how many competing funeral homes served your particular community or market area? (Write in the appropriate number not including yourself.) ____

13 Do you charge interest on unpaid accounts? (Check one.)
- 1 ☐ Yes. (If so, what monthly percent do you charge and when does the rate become effective? ____)
- 2 ☐ No

14 Do you use a written sales contract or agreement form? (Check one.)
- 1 ☐ Yes. (If so, please explain briefly ____)
- 2 ☐ No

15 Do you use a finance plan for collection of funeral accounts? (Check one.)
- 1 ☐ Yes. (If so, please explain briefly ____)
- 2 ☐ No

16 What method of quotation do you usually use for your funeral offerings?
- 1 ☐ Single unit (one standard service charge including the casket charge)
- 2 ☐ Bi-unit (one professional service and facilities and equipment charge and one casket charge)
- 3 ☐ Tri-unit (one professional service charge, one facilities and equipment charge, and one casket charge)
- 4 ☐ Multi-unit, functional, or itemized (charges for the removal of the deceased from the place of death, procuring the death certificate and burial permit, embalming, and/or other preparation, staff services, and the direction of the service, charges for such items as the preparation room and the use of the funeral home, charges for motor equipment, and the casket charge
- 5 ☐ Other, please describe ____

II. INVESTMENT INFORMATION — 1983 FISCAL YEAR
PLEASE DROP CENTS

1 At the close of your fiscal year 1983, what was the total of your Accounts Receivable? (Write in the appropriate dollar amount.) $____

2 At the close of your fiscal year 1983, what was the total of your Merchandise Inventory? (Write in the appropriate dollar amount.) $____

3 At the close of your fiscal year 1983, what was the total accumulated cost, not deducting the depreciation, of your Funeral Home Building and Land? (Write in the appropriate dollar amount.) $____

4 At the close of your fiscal year 1983, what was the total accumulated cost, not deducting depreciation, of your Funeral Service Equipment, including furnishings, cemetery equipment, etc.? (Write in the appropriate dollar amount.) $____

5 At the close of your fiscal year 1983, what was the total accumulated cost, not deducting depreciation, of your Motor Equipment? (Write in the appropriate dollar amount.) $____

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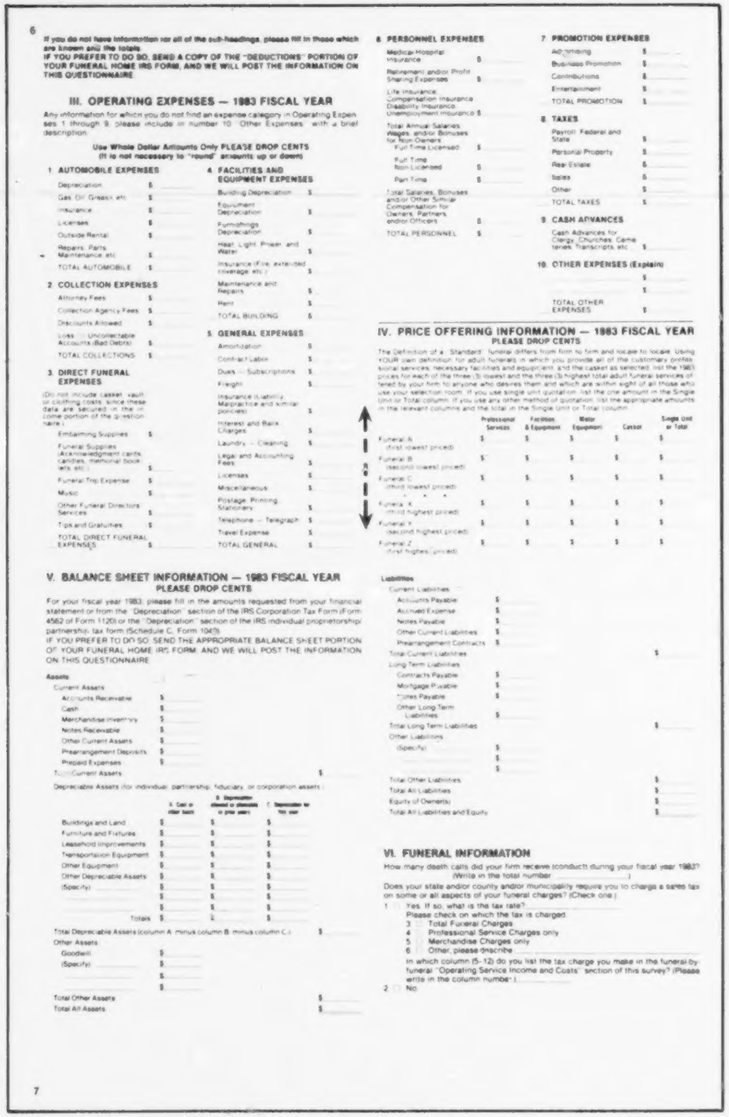


If you do not have information for all of the sub-headings, please fill in those which are known and the totals.
IF YOU PREFER TO DO SO, SEND A COPY OF THE "DEDUCTIONS" PORTION OF YOUR FUNERAL HOME IRS FORM, AND WE WILL POST THE INFORMATION ON THIS QUESTIONNAIRE

III. OPERATING EXPENSES — 1983 FISCAL YEAR

Any information for which you do not find an expense category in Operating Expenses 1 through 9, please include in number 10 "Other Expenses" with a brief description.

Use Whole Dollar Amounts Only PLEASE DROP CENTS
(It is not necessary to "round" amounts up or down)

1 AUTOMOBILE EXPENSES

Depreciation	$
Gas, Oil, Grease, etc.	$
Insurance	$
Licenses	$
Outside Rental	$
Repairs, Parts, Maintenance, etc.	$
TOTAL AUTOMOBILE	$

2 COLLECTION EXPENSES

Attorney Fees	$
Collection Agency Fees	$
Discounts Allowed	$
Loss — Uncollectable Accounts (Bad Debts)	$
TOTAL COLLECTIONS	$

3 DIRECT FUNERAL EXPENSES

(Do not include casket, vault or clothing costs, since these data are secured in the income portion of the questionnaire.)

Embalming Supplies	$
Funeral Supplies (Acknowledgment cards, candles, memorial booklets, etc.)	$
Funeral Trip Expense	$
Music	$
Other Funeral Directors Services	$
Tips and Gratuities	$
TOTAL DIRECT FUNERAL EXPENSES	$

4 FACILITIES AND EQUIPMENT EXPENSES

Building Depreciation	$
Equipment Depreciation	$
Furnishings Depreciation	$
Heat, Light, Power and Water	$
Insurance (Fire, extended coverage, etc.)	$
Maintenance and Repairs	$
Rent	$
TOTAL BUILDING	$

5 GENERAL EXPENSES

Amortization	$
Contract Labor	$
Dues — Subscriptions	$
Freight	$
Insurance (Liability, Malpractice and similar policies)	$
Interest and Bank Charges	$
Laundry — Cleaning	$
Legal and Accounting Fees	$
Licenses	$
Miscellaneous	$
Postage, Printing, Stationery	$
Telephone — Telegraph	$
Travel Expense	$
TOTAL GENERAL	$

6 PERSONNEL EXPENSES

Medical-Hospital Insurance	$
Retirement and/or Profit Sharing Expenses	$
Life Insurance, Compensation Insurance, Disability Insurance, Unemployment Insurance	$
Total Annual Salaries, Wages, and/or Bonuses for Non-Owners	
Full Time Licensed	$
Full Time Non-Licensed	$
Part Time	$
Total Salaries, Bonuses and/or Other Similar Compensation for Owners, Partners and/or Officers	$
TOTAL PERSONNEL	$

7 PROMOTION EXPENSES

Advertising	$
Business Promotion	$
Contributions	$
Entertainment	$
TOTAL PROMOTION	$

8 TAXES

Payroll: Federal and State	$
Personal Property	$
Real Estate	$
Sales	$
Other	$
TOTAL TAXES	$

9 CASH ADVANCES

Cash Advances for Clergy, Churches, Cemeteries, Transcripts, etc.	$

10 OTHER EXPENSES (Explain)

	$
	$
TOTAL OTHER EXPENSES	$

IV. PRICE OFFERING INFORMATION — 1983 FISCAL YEAR
PLEASE DROP CENTS

The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using YOUR own definition for adult funerals in which you provide all of the customary professional services, necessary facilities and equipment, and the casket as selected, list the 1983 prices for each of the three (3) lowest and the three (3) highest total adult funeral services offered by your firm to anyone who desires them and which are within sight of all those who use your selection room. If you use single unit quotation, list the one amount in the Single Unit or Total column. If you use any other method of quotation, list the appropriate amounts in the relevant columns and the total in the Single Unit or Total column.

	Professional Services	Facilities & Equipment	Motor Equipment	Casket	Single Unit or Total
Funeral A (first lowest priced)	$	$	$	$	$
Funeral B (second lowest priced)	$	$	$	$	$
Funeral C (third lowest priced)	$	$	$	$	$
Funeral X (third highest priced)	$	$	$	$	$
Funeral Y (second highest priced)	$	$	$	$	$
Funeral Z (first highest priced)	$	$	$	$	$

V. BALANCE SHEET INFORMATION — 1983 FISCAL YEAR
PLEASE DROP CENTS

For your fiscal year 1983, please fill in the amounts requested from your financial statement or from the "Depreciation" section of the IRS Corporation Tax Form (Form 4562 of Form 1120) or the "Depreciation" section of the IRS individual proprietorship/partnership tax form (Schedule C, Form 1040).
IF YOU PREFER TO DO SO, SEND THE APPROPRIATE BALANCE SHEET PORTION OF YOUR FUNERAL HOME IRS FORM AND WE WILL POST THE INFORMATION ON THIS QUESTIONNAIRE

Assets

Current Assets		
Accounts Receivable	$	
Cash	$	
Merchandise Inventory	$	
Notes Receivable	$	
Other Current Assets	$	
Prearrangement Deposits	$	
Prepaid Expenses	$	
Total Current Assets		$

Depreciable Assets (for individual, partnership, fiduciary, or corporation assets.)

	A. Cost or other basis	B. Depreciation allowed or allowable in prior years	C. Depreciation for this year
Buildings and Land	$	$	$
Furniture and Fixtures	$	$	$
Leasehold Improvements	$	$	$
Transportation Equipment	$	$	$
Other Equipment	$	$	$
Other Depreciable Assets	$	$	$
(Specify)	$	$	$
	$	$	$
	$	$	$
Totals	$	$	$

Total Depreciable Assets (column A minus column B minus column C.)		$
Other Assets		
Goodwill	$	
(Specify)	$	
	$	
	$	
Total Other Assets		$
Total All Assets		$

Liabilities

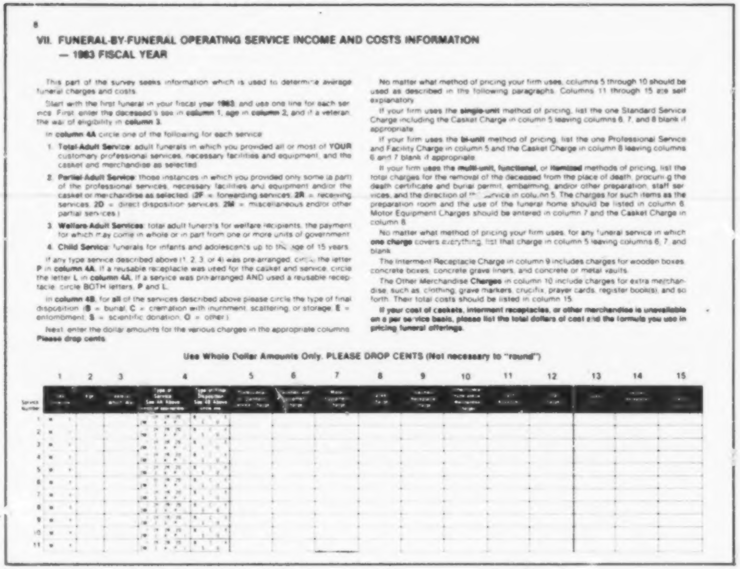
Current Liabilities		
Accounts Payable	$	
Accrued Expense	$	
Notes Payable	$	
Other Current Liabilities	$	
Prearrangement Contracts	$	
Total Current Liabilities		$
Long Term Liabilities		
Contracts Payable	$	
Mortgage Payable	$	
Notes Payable	$	
Other Long Term Liabilities	$	
Total Long Term Liabilities		$
Other Liabilities		
(Specify)	$	
	$	
	$	
Total Other Liabilities		$
Total All Liabilities		$
Equity of Owner(s)		$
Total All Liabilities and Equity		$

VI. FUNERAL INFORMATION

How many death calls did your firm receive (conduct) during your fiscal year 1983?
(Write in the total number ____________)

Does your state and/or county and/or municipality require you to charge a sales tax on some or all aspects of your funeral charges? (Check one.)

1 ☐ Yes. If so, what is the tax rate? ____________
  Please check on which the tax is charged
  3 ☐ Total Funeral Charges
  4 ☐ Professional Service Charges only
  5 ☐ Merchandise Charges only
  6 ☐ Other, please describe ____________
  In which column (5–12) do you list the tax charge you make in the funeral-by-funeral "Operating Service Income and Costs" section of this survey? (Please write in the column number.) ____________
2 ☐ No



VII. FUNERAL-BY-FUNERAL OPERATING SERVICE INCOME AND COSTS INFORMATION — 1983 FISCAL YEAR

This part of the survey seeks information which is used to determine average funeral charges and costs.

Start with the first funeral in your fiscal year 1983, and use one line for each service. First, enter the deceased's sex in **column 1**, age in **column 2**, and if a veteran, the war of eligibility in **column 3**.

In **column 4A** circle one of the following for each service:

1. **Total-Adult Service**: adult funerals in which you provided all or most of **YOUR** customary professional services, necessary facilities and equipment, and the casket and merchandise as selected.
2. **Partial-Adult Service**: those instances in which you provided only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected. (**2F** = forwarding services; **2R** = receiving services; **2D** = direct disposition services; **2M** = miscellaneous and/or other partial services.)
3. **Welfare-Adult Services**: total adult funerals for welfare recipients, the payment for which may come in whole or in part from one or more units of government.
4. **Child Service**: funerals for infants and adolescents up to the age of 15 years.

If any type service described above (1, 2, 3, or 4) was pre-arranged, circle the letter **P** in **column 4A**. If a reusable receptacle was used for the casket and service, circle the letter L in **column 4A**. If a service was pre-arranged AND used a reusable receptacle, circle BOTH letters, **P** and L.

In **column 4B**, for **all** of the services described above please circle the type of final disposition. (**B** = burial; **C** = cremation with inurnment, scattering, or storage; **E** = entombment; **S** = scientific donation; **O** = other.)

Next, enter the dollar amounts for the various charges in the appropriate columns. **Please drop cents.**

No matter what method of pricing your firm uses, columns 5 through 10 should be used as described in the following paragraphs. Columns 11 through 15 are self explanatory.

If your firm uses the **single-unit** method of pricing, list the one Standard Service Charge including the Casket Charge in column 5 leaving columns 6, 7, and 8 blank if appropriate.

If your firm uses the **bi-unit** method of pricing, list the one Professional Service and Facility Charge in column 5 and the Casket Charge in column 8 leaving columns 6 and 7 blank if appropriate.

If your firm uses the **multi-unit, functional,** or **itemized** methods of pricing, list the total charges for the removal of the deceased from the place of death, procuring the death certificate and burial permit, embalming, and/or other preparation, staff services, and the direction of the service in column 5. The charges for such items as the preparation room and the use of the funeral home should be listed in column 6. Motor Equipment Charges should be entered in column 7 and the Casket Charge in column 8.

No matter what method of pricing your firm uses, for any funeral service in which **one charge** covers everything, list that charge in column 5 leaving columns 6, 7, and blank

The Interment Receptacle Charge in column 9 includes charges for wooden boxes, concrete boxes, concrete grave liners, and concrete or metal vaults.

The Other Merchandise **Charges** in column 10 include charges for extra merchandise, such as clothing, grave markers, crucifix, prayer cards, register book(s), and so forth. Their total costs should be listed in column 15.

If your cost of caskets, interment receptacles, or other merchandise is unavailable on a per service basis, please list the total dollars of cost and the formula you use in pricing funeral offerings.

Use Whole Dollar Amounts Only. PLEASE DROP CENTS (Not necessary to "round")

Service Number	1	2	3	4		5	6	7	8	9	10	11	12	13	14	15
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																

The terms "total-adult services," "partial-adult services," "welfare-adult services," and "child services" appear in many tables throughout this report. These terms are common in the profession and have generally accepted meanings. For the purpose of this statistical abstract, the following definitions are used for the service categories.

First, the term "total-adult services" refers to adult funerals in which the funeral director provides all or most (the total) of the customary professional services, necessary facilities and equipment, motor equipment, and the casket and merchandise as selected.

Second, "partial-adult services" refers to those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment, motor equipment, and/or the casket or merchandise as selected.

Third, the term "welfare-adult services" refers to total-adult funeral services for welfare recipients, the payment for which may come in whole or in part from one or more units of government.

Fourth, the term "child-services" refers to funerals for infants and adolescents up to the age of 15. This conforms to the age-specific death categories of the Mortality Statistics Branch, Division of Vital Statistics, Public Health Service, Department of Health, Education and Welfare. Services for people who are 15 years of age and over are classified as "adult" for the purpose of this study partly because of the size casket required.

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GUIDE TO TABULAR PRESENTATION

All tables in the *Statistical Abstract* are numbered, and most are arranged to conform to earlier editions. In some instances, the table numbers are the same as the page numbers in former editions. To assist in interpretation, the present number for each table is given followed by the page numbers from earlier editions before the tables were numbered. Tables 2. through 8. (pages 2-8) are general in nature. Tables 9. through 12. (pages 9-12) show the source of income. Tables 13. (pages 13-22) show funeral service operating income. Tables 14. (pages 23-33) show average operating expenses. Tables 15. and 16. (pages 34-36) show average values. Tables 17. and 18. (pages 37-38) show selected findings. Tables 19. (pages 39-48) show the ranges in prices of services offered. Tables (13) 20. (pages 49-58) show operating service income controlling for veteran status. Tables (13) 21. through tables (13) 24. (pages 64-103) show funeral service operating income controlling for pricing method. Tables (13) 25. (pages 59-60) show operating service income controlling for sex. Tables 27. through 33. (pages 85-108) show miscellaneous characteristics.

The format is identical for all tables numbered 13., reporting operating service income. Reading the headings of each column, we see that the two left-hand columns report "The Percentage of..." first, the services reported, and second, the charges reported. All services are divided into the 4 service categories. Total-adult services are further divided into 20 categories of $100 to $500 ranges up to $3,000, and then 1 category of $3,000 or more.

Let us look at a specific example and interpret the values in Table 13. Child services constitute 2.70% of the services reported, whereas child services produce .60% of the charges reported. Similarly, child services, welfare-adult services, and partial-adult services together constitute 20.85% of services reported, whereas these same categories produce 8.26% of the charges reported. Similar interpretations may be made for each of the entries in the first two columns in all tables of this type.

The average funeral charges for each of the categories within a service category or within a dollar range for total-adult services is listed in the third column. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices. The fourth column reports the average casket cost for each service category or dollar range.

Tables 14. report Average Funeral Service Operating Expenses for the United States and for the Census Divisions. The left-hand column lists the expense classification, and a detailed explanation of how these expenses are calculated appears in the footnote. The averages for all services are calculated from the total dollars of expenses divided by the total number of funerals reported. The averages for total-adult services, partial-adult services, and child services are proportionately allocated dollars of expenses divided by the number of funerals reported in each category. The proportionate contribution is determined by the proportion of income received from each of these categories. Thus, the values in the total-adult services column reflect the average expenses for each of the classifications divided by the number of total-adult funerals reported. The amount allocated to each of the categories is determined by the proportion of charges reported, that is, it is based on income produced. The number of each type of funeral service is determined by multiplying the percentage reported for that type times the total number of funerals. For example, to determine the number of child services, simply multiply the values in Table 13., that is, .0270 x 97,040 = 2,620 child services.

Table 18. presents Average and Percentage Per Service Income and Expenses Statement for All Services. The two left-hand columns of values show the average dollars for charges, costs, expenses, and margins, summarizing the data presented on preceding pages. The two columns of values to the right list the percentages for the dollar values. The percentages reflect charges, costs, expenses, and margins, and their ratio to all operating income. For example, the average Funeral Charges for all services is $1,939 and this represents 76.3% of All Operating Income of which the average is $2,541. The average Operating Margin is $1,770, and this represents 69.7% of All Operating Income. The Net Margin Before Income Taxes averages $141 per funeral, and this represents 5.5% of All Operating Income.

In some tables, details or subtotals do not add to totals, nor do identical values always appear as equal because of rounding.

Grateful appreciation is extended to the funeral directors who participated in this study. Without their cooperation, this compilation of statistics would not have been possible.

Thanks also to the following people whose assistance contributed to the completion of this *Abstract:* Rosalie Bruno, Alice Deitrich, William F. Egner, Jr., Elizabeth Palmer, Marilyn Rosen, Diane Kramer, Sr. Peter Julian Werner, and Kathy Williams.

SUGGESTIONS AND COMMENTS

Suggestions about the presentation of data in the *Statistical Abstract of Funeral Service Facts and Figures of the United States* have been most helpful. You are urged to make your needs known for consideration in planning future editions. Suggestions, comments, or requests for additional information should be sent to Vanderlyn R. Pine, Ph.D., Research and Analysis Consultant, P.O. Box 753, New Paltz, New York, 12561.

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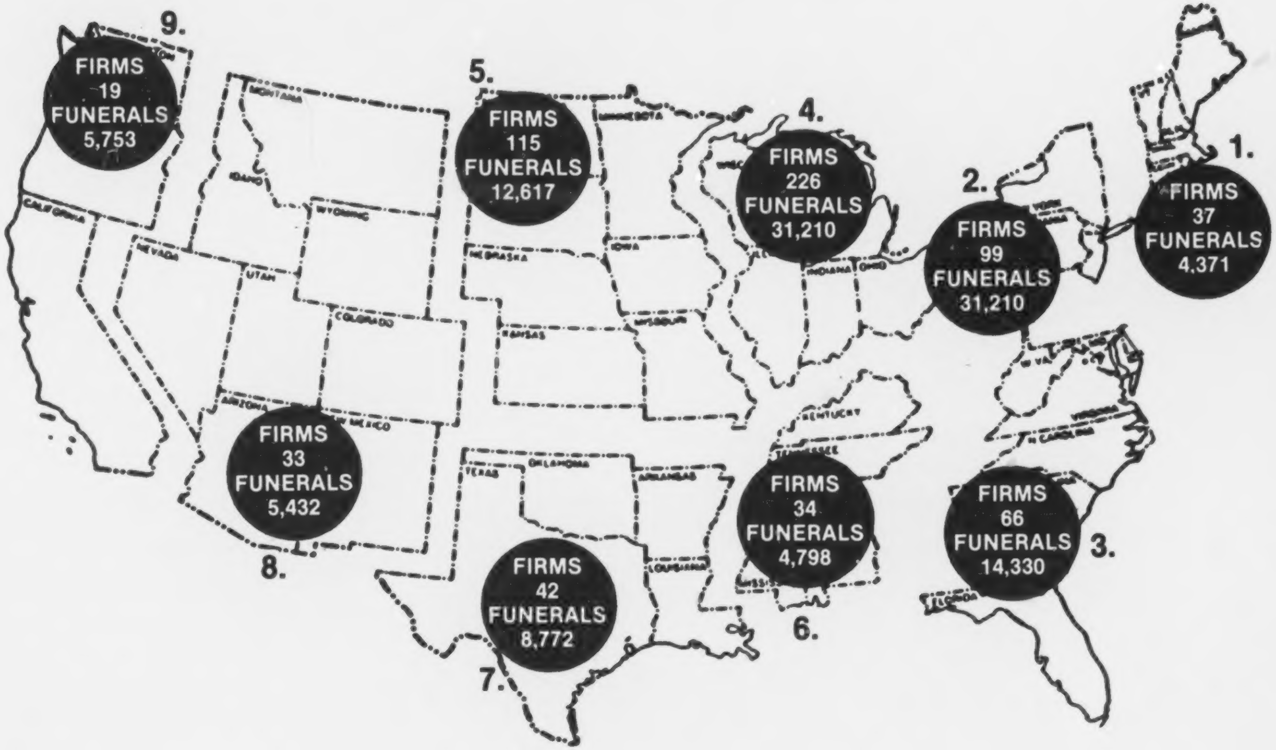
Map of the United States Showing the Census Bureau Divisions, Number of Firms Participating, and the Number of Funerals Reported

1. **New England**
   Maine, New Hampshire
   Vermont, Massachusetts
   Rhode Island, Connecticut
2. **Middle Atlantic**
   New York, New Jersey
   Pennsylvania
3. **South Atlantic**
   Delaware, Maryland
   District of Columbia
   Virginia, West Virginia
   North Carolina
   South Carolina
   Georgia, Florida
4. **East North Central**
   Ohio, Indiana
   Illinois, Michigan
   Wisconsin
5. **West North Central**
   Iowa, Minnesota, Missouri
   North Dakota
   South Dakota, Nebraska
   Kansas
6. **East South Central**
   Kentucky, Tennessee
   Alabama, Mississippi
7. **West South Central**
   Arkansas, Louisiana
   Oklahoma, Texas
8. **Mountain**
   Montana, Idaho, Wyoming
   Colorado, New Mexico
   Arizona, Utah, Nevada
9. **Pacific**
   Washington, Oregon
   California


9.
FIRMS 19 FUNERALS 5,753
5.
FIRMS 115 FUNERALS 12,617
4.
FIRMS 226 FUNERALS 31,210
2.
FIRMS 99 FUNERALS 31,210
1.
FIRMS 37 FUNERALS 4,371
FIRMS 33 FUNERALS 5,432
8.
FIRMS 34 FUNERALS 4,798
6.
FIRMS 66 FUNERALS 14,330
3.
FIRMS 42 FUNERALS 8,772
7.

United States Totals:
Number of Firms, 671 — Number of Funerals, 97,040

2. Source of Survey Data

	Number of Firms Reporting	Number of Funerals Reported
UNITED STATES	**671**	**97,040**
1. NEW ENGLAND	**37**	**4,371**
Connecticut	6	1,154
Maine	5	463
Massachusetts	16	1,828
New Hampshire	6	496
Rhode Island	2	348
Vermont	2	82
2. MIDDLE ATLANTIC	**99**	**9,757**
Pennsylvania	59	5,562
New Jersey	7	1,057
New York	33	3,138
3. SOUTH ATLANTIC	**66**	**14,330**
Delaware	0	0
District of Columbia	0	0
Florida	7	2,243
Georgia	12	2,553
Maryland	9	3,747
North Carolina	9	1,411
South Carolina	5	1,249
Virginia	10	1,518
West Virginia	14	1,609
4. EAST NORTH CENTRAL	**226**	**31,210**
Illinois	38	6,042
Indiana	23	2,439
Michigan	56	9,356
Ohio	57	7,401
Wisconsin	52	5,972
5. WEST NORTH CENTRAL	**115**	**12,617**
Iowa	25	2,097
Kansas	17	1,467
Minnesota	27	4,037
Missouri	20	2,566
Nebraska	14	1,294
North Dakota	4	410
South Dakota	8	746

	Number of Firms Reporting	Number of Funerals Reported
6. EAST SOUTH CENTRAL	**34**	**4,798**
Alabama	4	607
Kentucky	21	2,643
Mississippi	2	469
Tennessee	7	1,079
7. WEST SOUTH CENTRAL	**42**	**8,772**
Arkansas	8	1,449
Louisiana	7	2,782
Oklahoma	13	1,727
Texas	14	2,814
8. MOUNTAIN	**33**	**5,432**
Arizona	3	639
Colorado	4	593
Idaho	4	412
Montana	6	1022
Nevada	0	0
New Mexico	4	857
Utah	9	1,485
Wyoming	4	424
9. PACIFIC	**19**	**5,753**
California	0	0
Oregon	4	827
Washington	15	4,926
Hawaii	1	699
Alaska	0	0

3. *SOURCE OF SURVEY DATA* The Percentage of Firms Reporting and the Average Number of All Services Conducted Per Firm

	VOLUME CATEGORY											
	0-99		100-199		200-299		300-499		500 AND MORE		*ALL FIRMS*	
DIVISION	%	N	%	N	%	N	%	N	%	N	%	N
UNITED STATES	50	62	30	138	11	242	7	403	2	785	100	145
1. *NEW ENGLAND*	52	56	38	138	5	266	5	426	0	0	100	118
2. *MIDDLE ATLANTIC*	66	61	28	134	4	234	1	450	1	636	100	99
3. *SOUTH ATLANTIC*	36	71	27	135	17	239	9	422	11	720	100	217
4. *EAST NORTH CENTRAL*	53	61	26	145	12	244	9	413	0	740	100	138
5. *WEST NORTH CENTRAL*	55	60	30	132	12	230	3	344	0	0	100	110
6. *EAST SOUTH CENTRAL*	35	59	41	131	15	257	9	323	0	0	100	141
7. *WEST SOUTH CENTRAL*	34	65	38	151	14	246	7	383	7	938	100	209
8. *MOUNTAIN*	30	72	46	125	9	269	12	377	3	521	100	165
9. *PACIFIC*	16	78	31	145	11	216	37	427	5	1231	100	303

3.A. *SOURCE OF SURVEY DATA* The Percentage of All Services Conducted and the Total Number of Firms Reporting Per Volume Category

	VOLUME CATEGORY											
	0-99		100-199		200-299		300-499		500 AND MORE		*ALL FIRMS*	
DIVISION	%	N	%	N	%	N	%	N	%	N	%	N
UNITED STATES	21	331	29	204	18	73	21	49	11	14	100	671
1. *NEW ENGLAND*	24	19	45	14	12	2	19	2	0	0	100	37
2. *MIDDLE ATLANTIC*	40	65	38	28	10	4	5	1	7	1	100	99
3. *SOUTH ATLANTIC*	12	24	17	18	18	11	18	6	35	7	100	66
4. *EAST NORTH CENTRAL*	24	120	27	59	20	26	27	20	2	1	100	226
5. *WEST NORTH CENTRAL*	31	64	35	34	26	14	8	3	0	0	100	115
6. *EAST SOUTH CENTRAL*	15	12	38	14	27	5	20	3	0	0	100	34
7. *WEST SOUTH CENTRAL*	10	14	28	16	17	6	13	3	32	3	100	42
8. *MOUNTAIN*	13	10	34	15	15	3	28	4	10	1	100	33
9. *PACIFIC*	4	3	15	6	7	2	53	7	21	1	100	19

FORM OF OWNERSHIP

The Percentage of Firms Reporting Their Form of Ownership

4.

DIVISION	INDIVIDUAL PROPRIETORSHIP	PARTNERSHIP	CORPORATIONS		ALL FIRMS
			PRIVATE	PUBLIC	
UNITED STATES	23	7	69	1	100
1. NEW ENGLAND	24	5	71	0	100
2. MIDDLE ATLANTIC	34	7	59	0	100
3. SOUTH ATLANTIC	12	3	85	0	100
4. EAST NORTH CENTRAL	24	6	69	1	100
5. WEST NORTH CENTRAL	26	6	67	1	100
6. EAST SOUTH CENTRAL	9	18	67	6	100
7. WEST SOUTH CENTRAL	12	10	78	0	100
8. MOUNTAIN	24	6	70	0	100
9. PACIFIC	16	5	79	0	100

COLLECTION PROCEDURES

The Percentage of Firms Reporting That They Use Specific Collection Procedures

5.

DIVISION	PERCENT ALLOWING CASH DISCOUNT	PERCENT CHARGING INTEREST	PERCENT USING SALES CONTRACT	PERCENT USING FINANCE PLANS
UNITED STATES	18	63	91	14
1. NEW ENGLAND	24	68	86	5
2. MIDDLE ATLANTIC	14	63	97	11
3. SOUTH ATLANTIC	18	61	95	14
4. EAST NORTH CENTRAL	17	63	92	12
5. WEST NORTH CENTRAL	17	60	83	15
6. EAST SOUTH CENTRAL	18	44	79	15
7. WEST SOUTH CENTRAL	24	67	95	24
8. MOUNTAIN	18	82	91	18
9. PACIFIC	32	95	89	26

PERSONNEL

The Percentage of Licensees Among the Full-time Personnel of the Firms Reporting and the Percentage of Firms Reporting That They Have Specific Personnel Benefit Plans

6.

DIVISION	FULL TIME PERSONNEL		PERSONNEL BENEFITS	
	PERCENT LICENSED EMPLOYEES	PERCENT LICENSED OWNERS	PERCENT WITH EMPLOYEE RETIREMENT PLAN	PERCENT WITH PROFIT-SHARING PLAN
UNITED STATES	51	87	32	20
1. NEW ENGLAND	64	95	24	8
2. MIDDLE ATLANTIC	60	89	34	9
3. SOUTH ATLANTIC	48	84	32	27
4. EAST NORTH CENTRAL	51	89	34	25
5. WEST NORTH CENTRAL	57	90	31	13
6. EAST SOUTH CENTRAL	45	82	24	21
7. WEST SOUTH CENTRAL	44	75	19	29
8. MOUNTAIN	56	83	36	24
9. PACIFIC	58	96	58	26

MOTOR EQUIPMENT

The Percentage of Firms Reporting That They Operate an Ambulance Service and the Percentage of Firms Reporting the Way in Which They Acquire Their Motor Equipment

7.

DIVISION	PERCENT OPERATING AMBULANCE SERVICE	PERCENT OWNING ALL OF IT	PERCENT OWNING PART OF IT AND RENTING PART OF IT	PERCENT RENTING ALL OF IT	PERCENT POOLING IT WITH OTHERS	ALL FIRMS
UNITED STATES	4	65	31	4	0	100
1. NEW ENGLAND	0	43	52	5	0	100
2. MIDDLE ATLANTIC	0	43	51	6	0	100
3. SOUTH ATLANTIC	5	82	15	3	0	100
4. EAST NORTH CENTRAL	6	57	39	4	0	100
5. WEST NORTH CENTRAL	3	77	17	5	1	100
6. EAST SOUTH CENTRAL	6	68	29	3	0	100
7. WEST SOUTH CENTRAL	2	88	12	0	0	100
8. MOUNTAIN	3	88	9	3	0	100
9. PACIFIC	0	79	21	0	0	100

INVESTMENT

The Average Investment Per Total-Adult Funeral Service

DIVISION	*ACCOUNTS RECEIVABLE*	*MERCHANDISE INVENTORY*	*BUILDING*	*FUNERAL SERVICE EQUIPMENT*	*MOTOR EQUIPMENT*	*TOTAL INVESTMENT*
8. *UNITED STATES*	381	142	926	328	360	2138
1. *NEW ENGLAND*	374	121	714	237	304	1750
2. *MIDDLE ATLANTIC*	335	122	781	339	386	1963
3. *SOUTH ATLANTIC*	411	110	1029	293	309	2152
4. *EAST NORTH CENTRAL*	408	155	905	358	372	2198
5. *WEST NORTH CENTRAL*	407	187	983	348	414	2339
6. *EAST SOUTH CENTRAL*	330	143	629	389	392	1882
7. *WEST SOUTH CENTRAL*	425	159	1478	311	419	2792
8. *MOUNTAIN*	305	135	898	320	345	2002
9. *PACIFIC*	212	74	489	222	167	1163

CHARGES AS A PERCENT OF GROSS SALES FOR TOTAL-ADULT SERVICES

The Percentage of Charges for Each Category for Total-Adult Funeral Services

DIVISION	*PERCENT FUNERAL CHARGES*[a]	*PERCENT INTERMENT RECEPTACLE CHARGE*[b]	*PERCENT OTHER FUNERAL HOME CHARGES*[c]	*PERCENT CASH ADVANCES*	*ALL CHARGES*
9. *UNITED STATES*	76.9	12.6	1.0	9.5	100.0
1. *NEW ENGLAND*	78.3	10.3	.4	11.0	100.0
2. *MIDDLE ATLANTIC*	74.7	13.2	.9	11.2	100.0
3. *SOUTH ATLANTIC*	78.1	13.2	1.3	7.4	100.0
4. *EAST NORTH CENTRAL*	75.7	13.2	.4	10.7	100.0
5. *WEST NORTH CENTRAL*	74.2	14.5	.9	10.4	100.0
6. *EAST SOUTH CENTRAL*	76.7	15.2	1.5	6.6	100.0
7. *WEST SOUTH CENTRAL*	80.7	10.9	1.3	7.1	100.0
8. *MOUNTAIN*	82.7	7.1	1.3	8.9	100.0
9. *PACIFIC*	83.0	4.7	5.6	6.7	100.0

[a] *The term "Funeral Charges" refers to those charges made by the funeral director for professional services, use of facilities and equipment, and the casket as selected, regardless of method of pricing and quotation. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

[b] *The term "Interment Receptacle Charge" refers to the charge made for either a wooden box, concrete box, concrete grave liner, or a concrete or metal vault.*

[c] *The term "Other Funeral Home Charges" refers to charges made for additional items selected such as clothing, other funeral merchandise, additional automotive equipment, and other miscellaneous items*

CHARGES AND COSTS

The Average Funeral Charges[a] and the Average Casket Cost

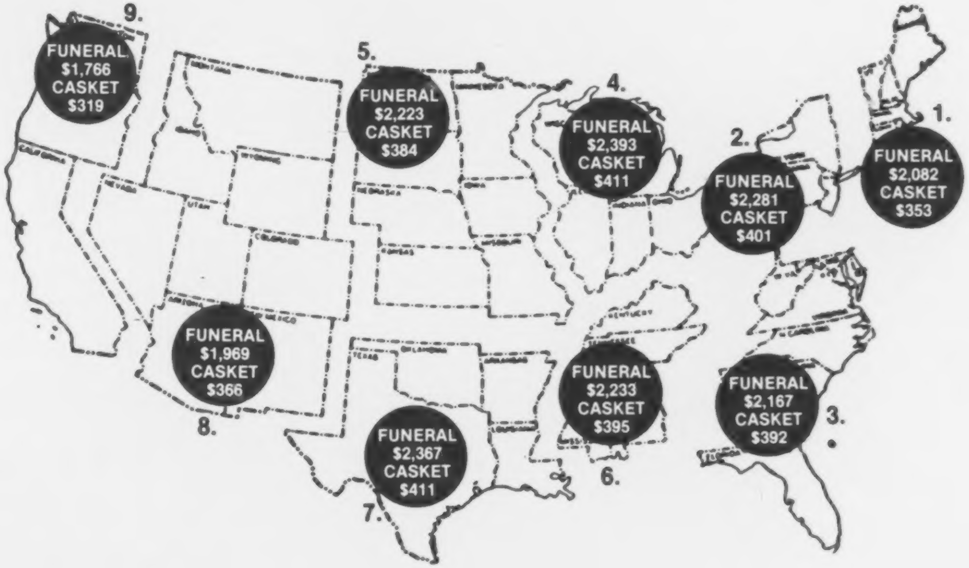
10.

DIVISION	*TOTAL-ADULT*		*ALL SERVICES*	
	FUNERAL CHARGES[a]	*CASKET COST*	*FUNERAL CHARGES[a]*	*CASKET COST*
UNITED STATES	2247	393	1939	333
1. *NEW ENGLAND*	2082	353	1863	312
2. *MIDDLE ATLANTIC*	2281	401	2011	346
3. *SOUTH ATLANTIC*	2167	392	1853	327
4. *EAST NORTH CENTRAL*	2393	411	2092	353
5. *WEST NORTH CENTRAL*	2223	384	1954	333
6. *EAST SOUTH CENTRAL*	2233	395	2068	364
7. *WEST SOUTH CENTRAL*	2367	411	1991	342
8. *MOUNTAIN*	1969	366	1532	277
9. *PACIFIC*	1766	319	1421	246

[a] The term "Funeral Charges" refers to those charges made by the funeral director for professional services, use of facilities and equipment, and the casket as selected, regardless of method of pricing and quotation. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

Map Shows
Average Funeral CHARGES
and
Average Casket COSTS
for Each
Census Bureau Division
for Total Adult Services

United States Totals:
Funeral Charges $2,247 — Casket Cost, $393


9.
FUNERAL $1,766 CASKET $319
5.
FUNERAL $2,223 CASKET $384
4.
FUNERAL $2,393 CASKET $411
2.
FUNERAL $2,281 CASKET $401
1.
FUNERAL $2,082 CASKET $353
8.
FUNERAL $1,969 CASKET $366
7.
FUNERAL $2,367 CASKET $411
6.
FUNERAL $2,233 CASKET $395
3.
FUNERAL $2,167 CASKET $392

BEST AVAILABLE COPY

AVERAGE FUNERAL CHARGES PER FIRM

Highest, Median, and Lowest Average Funeral Charges[a] for the Total-Adult Funeral Services

11.

DIVISION	HIGHEST	MEDIAN	LOWEST
UNITED STATES	4481	2259	1105
1. NEW ENGLAND	2830	1995	1353
2. MIDDLE ATLANTIC	4481	2183	1105
3. SOUTH ATLANTIC	3103	2276	1256
4. EAST NORTH CENTRAL	3833	2353	1419
5. WEST NORTH CENTRAL	3083	2258	1292
6. EAST SOUTH CENTRAL	3155	2242	1702
7. WEST SOUTH CENTRAL	3259	2395	1653
8. MOUNTAIN	2335	1969	1478
9. PACIFIC	2485	1748	1362

[a] *The average funeral charges for each firm participating in the survey was computed. This table reflects that firm which has the highest average, that firm which has the median average, and that firm which has the lowest average funeral charges for its total-adult funeral services. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

INTERMENT RECEPTACLE

The Percentage of Times an Interment Receptacle Was Used and the Average Sale and Cost of the Interment Receptacle[a]

12.

DIVISION	PERCENT USED		AVERAGE ALL SERVICES		AVERAGE WHEN USED	
	TOTAL-ADULT	ALL SERVICES	SALE	COST	SALE	COST
UNITED STATES	81	71	313	167	438	233
1. NEW ENGLAND	74	68	247	135	361	198
2. MIDDLE ATLANTIC	87	76	347	177	457	233
3. SOUTH ATLANTIC	81	68	303	161	442	235
4. EAST NORTH CENTRAL	88	79	362	188	458	238
5. WEST NORTH CENTRAL	90	81	386	217	474	267
6. EAST SOUTH CENTRAL	93	86	399	205	464	238
7. WEST SOUTH CENTRAL	77	68	270	147	397	216
8. MOUNTAIN	55	45	130	76	289	170
9. PACIFIC	35	28	76	44	270	159

[a] *The term "Interment Receptacle" refers to wooden boxes, concrete boxes, concrete grave liners, and concrete or metal vaults.*

OPERATING SERVICE INCOME
(97040 FUNERALS)

13. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[a]	*CASKET COST*
CHILD SERVICES	2.70	.60	428	82
WELFARE-ADULT SERVICES	2.35	.75	621	92
PARTIAL-ADULT SERVICES	15.80	6.91	848	110
TOTAL ABOVE SERVICES	20.85	8.26	768	104
0- 299	.17	.01	104	35
300- 499	.48	.10	423	41
500- 699	.93	.29	599	73
700- 899	1.02	.42	794	88
900- 999	.59	.29	956	129
1000-1099	.75	.41	1055	133
1100-1199	.76	.46	1158	151
1200-1299	1.26	.82	1256	180
1300-1399	1.39	.98	1359	186
1400-1499	2.18	1.64	1460	200
1500-1599	2.59	2.08	1556	214
1600-1699	2.94	2.51	1656	231
1700-1799	3.89	3.53	1757	250
1800-1899	4.55	4.36	1857	271
1900-1999	4.88	4.92	1956	293
2000-2099	3.97	4.21	2055	325
2100-2199	4.88	5.43	2156	352
2200-2299	4.77	5.55	2256	384
2300-2499	11.20	13.88	2406	420
2500-2999	17.55	24.53	2712	504
3000 *OR MORE*	8.41	15.32	3535	771
TOTAL TOTAL-ADULT SERVICES	79.15	91.74	2247	393
TOTAL OF ALL SERVICES	100.00	100.00	1939	333

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[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(4371 FUNERALS)

13.1. NEW ENGLAND

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

	SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
		SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
	CHILD SERVICES	1.72	.28	304	60
	WELFARE-ADULT SERVICES	3.13	1.04	616	101
	PARTIAL-ADULT SERVICES	11.23	4.92	818	105
	TOTAL ABOVE SERVICES	16.08	6.24	723	100
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 299	.05	.01	228	59
	300- 499	.25	.06	429	64
	500- 699	.64	.21	616	107
	700- 899	1.33	.57	806	99
	900- 999	1.14	.58	944	110
	1000-1099	.69	.39	1061	118
	1100-1199	.96	.59	1154	136
	1200-1299	2.40	1.63	1261	162
	1300-1399	3.11	2.27	1360	167
	1400-1499	4.32	3.39	1459	200
	1500-1599	3.59	3.01	1560	247
	1600-1699	4.87	4.31	1648	274
	1700-1799	4.78	4.48	1747	297
	1800-1899	7.26	7.21	1854	298
	1900-1999	5.58	5.83	1946	325
	2000-2099	5.08	5.58	2048	333
	2100-2199	4.97	5.72	2147	385
	2200-2299	5.70	6.86	2245	397
	2300-2499	9.59	12.32	2394	431
	2500-2999	10.87	15.68	2687	485
	3000 OR MORE	6.75	13.07	3608	649
	TOTAL TOTAL-ADULT SERVICES	83.92	93.76	2082	353
	TOTAL OF ALL SERVICES	100.00	100.00	1863	312

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(9757 FUNERALS)

13.2. *MIDDLE ATLANTIC*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[a]	*CASKET COST*
CHILD SERVICES	1.78	.34	378	54
WELFARE-ADULT SERVICES	1.75	.66	758	104
PARTIAL-ADULT SERVICES	15.27	6.90	909	116
TOTAL ABOVE SERVICES	18.80	7.90	845	109
0- 299	.09	.01	140	16
300- 499	.24	.04	383	28
500- 699	.34	.10	614	93
700- 899	.42	.17	814	92
900- 999	.44	.21	957	151
1000-1099	.85	.44	1050	149
1100-1199	.71	.41	1157	158
1200-1299	1.16	.72	1257	179
1300-1399	1.65	1.11	1352	199
1400-1499	2.25	1.63	1458	195
1500-1599	2.63	2.04	1556	227
1600-1699	2.99	2.46	1652	225
1700-1799	4.21	3.67	1754	250
1800-1899	4.76	4.39	1855	284
1900-1999	5.40	5.24	1952	285
2000-2099	5.15	5.24	2048	324
2100-2199	5.70	6.10	2151	359
2200-2299	5.23	5.85	2252	379
2300-2499	10.97	13.10	2401	439
2500-2999	16.42	22.22	2719	496
3000 *OR MORE*	9.59	16.96	3554	761
TOTAL TOTAL-ADULT SERVICES	81.20	92.10	2281	401
TOTAL OF ALL SERVICES	100.00	100.00	2011	346

[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(14330 FUNERALS)

13.3. *SOUTH ATLANTIC*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[a]	*CASKET COST*
CHILD SERVICES	2.33	.59	469	81
WELFARE-ADULT SERVICES	1.14	.42	678	103
PARTIAL-ADULT SERVICES	18.69	7.96	789	101
TOTAL ABOVE SERVICES	22.16	8.97	750	99
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 299	.53	.01	52	25
300- 499	.22	.05	424	46
500- 699	.82	.28	636	71
700- 899	1.78	.75	781	69
900- 999	.66	.34	958	127
1000-1099	.66	.38	1056	123
1100-1199	1.00	.63	1155	166
1200-1299	1.88	1.26	1248	182
1300-1399	1.17	.85	1359	177
1400-1499	2.53	1.99	1457	233
1500-1599	3.71	3.10	1552	244
1600-1699	3.42	3.06	1660	227
1700-1799	4.11	3.90	1757	252
1800-1899	3.38	3.39	1855	289
1900-1999	5.47	5.79	1960	301
2000-2099	4.01	4.46	2060	347
2100-2199	4.71	5.48	2155	375
2200-2299	4.08	4.96	2253	387
2300-2499	10.76	13.93	2402	425
2500-2999	16.14	23.50	2698	516
3000 *OR MORE*	6.81	12.93	3516	868
TOTAL TOTAL-ADULT SERVICES	77.84	91.03	2167	392
TOTAL OF ALL SERVICES	100.00	100.00	1853	327

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[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME
(31210 FUNERALS)

13.4. *EAST NORTH CENTRAL*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

	SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
		SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
	CHILD SERVICES	2.47	.54	454	83
	WELFARE-ADULT SERVICES	3.23	.89	576	83
	PARTIAL-ADULT SERVICES	13.87	6.55	988	125
	TOTAL ABOVE SERVICES	19.57	7.98	853	113
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 299	.06	.00	162	17
	300- 499	.21	.04	423	64
	500- 699	.64	.18	593	77
	700- 899	.72	.27	791	96
	900- 999	.49	.22	958	114
	1000-1099	.53	.26	1048	135
	1100-1199	.52	.29	1155	133
	1200-1299	.79	.47	1251	159
	1300-1399	.92	.60	1361	178
	1400-1499	1.58	1.10	1460	182
	1500-1599	2.13	1.59	1557	182
	1600-1699	2.25	1.78	1660	207
	1700-1799	3.33	2.80	1761	216
	1800-1899	4.33	3.86	1861	239
	1900-1999	4.15	3.88	1956	277
	2000-2099	3.64	3.58	2056	290
	2100-2199	4.97	5.12	2158	316
	2200-2299	4.54	4.89	2253	362
	2300-2499	11.51	13.25	2405	397
	2500-2999	21.20	27.69	2731	497
	3000 OR MORE	11.92	20.16	3536	757
	TOTAL TOTAL-ADULT SERVICES	80.43	92.02	2393	411
	TOTAL OF ALL SERVICES	100.00	100.00	2092	353

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(12617 FUNERALS)

13.5. *WEST NORTH CENTRAL*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

	PERCENTAGE OF . . .		AVERAGE	
SERVICE CATEGORY	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.02	.57	370	73
WELFARE-ADULT SERVICES	2.50	.91	709	118
PARTIAL-ADULT SERVICES	11.71	4.36	729	85
TOTAL ABOVE SERVICES	17.23	5.84	663	88
0- 299	.25	.02	129	25
300- 499	.47	.10	418	58
500- 699	1.62	.48	580	84
700- 899	.98	.40	797	136
900- 999	.59	.29	963	169
1000-1099	.65	.35	1053	155
1100-1199	.79	.47	1153	168
1200-1299	1.05	.68	1264	181
1300-1399	1.32	.92	1361	192
1400-1499	1.78	1.33	1462	200
1500-1599	2.50	1.99	1560	209
1600-1699	2.51	2.13	1655	223
1700-1799	3.96	3.56	1757	232
1800-1899	5.31	5.05	1857	263
1900-1999	5.74	5.75	1957	273
2000-2099	4.99	5.24	2052	316
2100-2199	5.18	5.71	2154	335
2200-2299	5.27	6.08	2256	372
2300-2499	11.51	14.17	2408	422
2500-2999	18.98	26.33	2711	515
3000 OR MORE	7.33	13.12	3497	752
TOTAL TOTAL-ADULT SERVICES	82.77	94.16	2223	384
TOTAL OF ALL SERVICES	100.00	100.00	1954	333

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(4798 FUNERALS)

13.6. *EAST SOUTH CENTRAL*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

		PERCENTAGE OF . . .		*AVERAGE*	
	SERVICE CATEGORY	*SERVICES REPORTED*	*CHARGES REPORTED*	*FUNERAL CHARGES*[a]	*CASKET COST*
	CHILD SERVICES	2.83	.73	536	100
	WELFARE-ADULT SERVICES	.88	.25	599	118
	PARTIAL-ADULT SERVICES	10.59	6.47	1261	200
	TOTAL ABOVE SERVICES	14.30	7.45	1077	176
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 299	.19	.02	173	193
	300- 499	.31	.06	380	82
	500- 699	.40	.12	618	86
	700- 899	1.08	.43	826	102
	900- 999	.63	.29	949	117
	1000-1099	1.40	.72	1070	121
	1100-1199	.50	.28	1157	135
	1200-1299	1.77	1.08	1257	170
	1300-1399	2.08	1.38	1374	208
	1400-1499	2.42	1.71	1463	153
	1500-1599	2.46	1.87	1571	170
	1600-1699	2.71	2.18	1663	206
	1700-1799	2.83	2.41	1760	247
	1800-1899	6.25	5.63	1861	258
	1900-1999	5.65	5.37	1964	325
	2000-2099	4.48	4.46	2060	344
	2100-2199	4.94	5.15	2157	421
	2200-2299	5.50	6.01	2260	409
	2300-2499	15.91	18.55	2412	427
	2500-2999	16.66	21.91	2720	507
	3000 *OR MORE*	7.54	12.92	3542	803
	TOTAL TOTAL-ADULT SERVICES	85.70	92.55	2233	395
	TOTAL OF ALL SERVICES	100.00	100.00	2068	364

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(8772 FUNERALS)

13.7. *WEST SOUTH CENTRAL*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

		PERCENTAGE OF . . .		AVERAGE	
	SERVICE CATEGORY	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
	CHILD SERVICES	2.85	.71	497	101
	WELFARE-ADULT SERVICES	.36	.13	736	135
	PARTIAL-ADULT SERVICES	19.43	7.19	736	106
	TOTAL ABOVE SERVICES	22.64	8.03	706	106
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 299	.05	.00	98	58
	300- 499	.26	.05	402	52
	500- 699	.65	.18	537	131
	700- 899	.48	.19	794	128
	900- 999	.23	.11	958	118
	1000-1099	.40	.21	1043	153
	1100-1199	.42	.25	1174	157
	1200-1299	.96	.61	1274	214
	1300-1399	1.09	.75	1365	177
	1400-1499	2.10	1.55	1472	180
	1500-1599	1.25	.98	1563	209
	1600-1699	1.87	1.55	1653	205
	1700-1799	3.39	3.00	1764	235
	1800-1899	3.04	2.84	1858	266
	1900-1999	3.77	3.70	1953	260
	2000-2099	1.92	1.98	2060	287
	2100-2199	4.48	4.88	2168	356
	2200-2299	6.89	7.87	2275	400
	2300-2499	14.31	17.37	2414	426
	2500-2999	21.20	28.69	2692	487
	3000 OR MORE	8.60	15.22	3523	711
	TOTAL TOTAL-ADULT SERVICES	77.36	91.97	2367	411
	TOTAL OF ALL SERVICES	100.00	100.00	1991	342

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(5432 FUNERALS)

13.8. *MOUNTAIN*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[a]	*CASKET COST*
CHILD SERVICES	5.85	1.38	360	89
WELFARE-ADULT SERVICES	1.64	.80	744	110
PARTIAL-ADULT SERVICES	25.37	11.51	695	94
TOTAL ABOVE SERVICES	32.86	13.69	638	94
0- 299	.18	.02	155	9
300- 499	.79	.22	435	44
500- 699	1.29	.51	601	46
700- 899	1.47	.77	804	72
900- 999	.96	.60	955	157
1000-1099	.96	.66	1052	166
1100-1199	1.16	.87	1153	160
1200-1299	1.44	1.17	1244	245
1300-1399	2.49	2.19	1350	203
1400-1499	2.60	2.46	1449	217
1500-1599	3.31	3.36	1554	223
1600-1699	4.14	4.46	1648	240
1700-1799	3.77	4.31	1751	275
1800-1899	5.01	6.04	1848	283
1900-1999	6.02	7.70	1959	327
2000-2099	3.61	4.83	2051	374
2100-2199	4.57	6.42	2153	385
2200-2299	3.99	5.87	2252	443
2300-2499	7.66	11.92	2385	472
2500-2999	9.40	16.60	2704	598
3000 *OR MORE*	2.32	5.33	3519	951
TOTAL TOTAL-ADULT SERVICES	67.14	86.31	1969	366
TOTAL OF ALL SERVICES	100.00	100.00	1532	277

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME
(5753 FUNERALS)

13.9. *PACIFIC*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.18	.90	401	81
WELFARE-ADULT SERVICES	5.60	2.10	533	66
PARTIAL-ADULT SERVICES	22.21	11.26	720	89
TOTAL ABOVE SERVICES	30.99	14.26	654	84
0- 299	.16	.02	155	78
300- 499	3.37	1.02	432	22
500- 699	3.11	1.35	616	38
700- 899	1.95	1.08	786	43
900- 999	.89	.60	954	106
1000-1099	2.07	1.55	1062	105
1100-1199	1.74	1.43	1169	137
1200-1299	1.95	1.73	1263	168
1300-1399	1.77	1.69	1353	184
1400-1499	3.18	3.27	1460	230
1500-1599	3.22	3.50	1546	223
1600-1699	5.53	6.44	1656	297
1700-1799	6.77	8.38	1756	334
1800-1899	4.95	6.46	1852	364
1900-1999	3.98	5.46	1950	354
2000-2099	3.69	5.33	2057	438
2100-2199	3.62	5.47	2149	423
2200-2299	2.09	3.30	2251	438
2300-2499	6.06	10.33	2422	461
2500-2999	7.81	14.33	2605	479
3000 OR MORE	1.10	3.00	3895	1231
TOTAL TOTAL-ADULT SERVICES	69.01	85.74	1766	319
TOTAL OF ALL SERVICES	100.00	100.00	1421	246

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(97040 FUNERALS)

14. *UNITED STATES*

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	*CHILD SERVICES*	*PARTIAL ADULT SERVICES*	*TOTAL ADULT SERVICES (INCLUDING WELFARE)*	*ALL SERVICES*
1. *AUTOMOBILE*	39	70	175	154
2. *COLLECTION*	11	17	44	39
3. *DIRECT FUNERAL*[b]	17	33	83	73
4. *FACILITIES AND EQUIPMENT*	65	123	315	278
5. *GENERAL*[c]	45	88	204	181
6. *PERSONNEL*	184	325	840	741
7. *PROMOTION*	15	31	73	65
8. *TAXES*	25	44	114	100
ALL OPERATING EXPENSES	401	730	1847	1631

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[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(4371 FUNERALS)

14.1. NEW ENGLAND **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	31	72	196	179
2. COLLECTION	5	8	27	24
3. DIRECT FUNERAL[b]	12	31	74	68
4. FACILITIES AND EQUIPMENT	40	116	289	265
5. GENERAL[c]	27	78	175	162
6. PERSONNEL	106	325	753	694
7. PROMOTION	9	28	57	53
8. TAXES	14	38	98	90
ALL OPERATING EXPENSES	244	696	1669	1535

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(9757 FUNERALS)

14.2. *MIDDLE ATLANTIC*

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	*CHILD SERVICES*	*PARTIAL ADULT SERVICES*	*TOTAL ADULT SERVICES (INCLUDING WELFARE)*	*ALL SERVICES*
1. *AUTOMOBILE*	42	89	201	181
2. *COLLECTION*	4	10	25	22
3. *DIRECT FUNERAL*[b]	18	43	105	94
4. *FACILITIES AND EQUIPMENT*	55	139	331	297
5. *GENERAL*[c]	30	83	194	174
6. *PERSONNEL*	109	304	767	685
7. *PROMOTION*	14	32	83	74
8. *TAXES*	15	39	95	85
ALL OPERATING EXPENSES	287	739	1799	1611

[a] Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories -- child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.

[b] Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.

[c] Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(14330 FUNERALS)

14.3. *SOUTH ATLANTIC* **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	*CHILD SERVICES*	*PARTIAL ADULT SERVICES*	*TOTAL ADULT SERVICES (INCLUDING WELFARE)*	*ALL SERVICES*
1. *AUTOMOBILE*	68	57	145	127
2. *COLLECTION*	21	20	46	40
3. *DIRECT FUNERAL*[b]	24	31	70	62
4. *FACILITIES AND EQUIPMENT*	98	116	275	241
5. *GENERAL*[c]	62	75	174	153
6. *PERSONNEL*	360	334	909	789
7. *PROMOTION*	24	31	63	56
8. *TAXES*	46	36	99	86
ALL OPERATING EXPENSES	703	700	1780	1553

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses. Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(31210 FUNERALS)

14.4. *EAST NORTH CENTRAL* **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	34	77	178	161
2. COLLECTION	8	16	38	34
3. DIRECT FUNERAL[b]	16	35	83	75
4. FACILITIES AND EQUIPMENT	72	156	364	328
5. GENERAL[c]	39	85	199	179
6. PERSONNEL	179	372	895	804
7. PROMOTION	16	39	86	78
8. TAXES	27	59	139	125
ALL OPERATING EXPENSES	391	840	1982	1784

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(12617 FUNERALS)

14.5. WEST NORTH CENTRAL

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	28	60	176	158
2. COLLECTION	9	21	40	37
3. DIRECT FUNERAL[b]	16	32	92	83
4. FACILITIES AND EQUIPMENT	52	107	318	285
5. GENERAL[c]	37	74	210	189
6. PERSONNEL	136	272	797	716
7. PROMOTION	12	24	71	63
8. TAXES	20	39	106	96
ALL OPERATING EXPENSES	310	630	1811	1628

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(4798 FUNERALS)

14.6. *EAST SOUTH CENTRAL*

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	*CHILD SERVICES*	*PARTIAL ADULT SERVICES*	*TOTAL ADULT SERVICES (INCLUDING WELFARE)*	*ALL SERVICES*
1. *AUTOMOBILE*	49	125	192	181
2. *COLLECTION*	12	22	48	45
3. *DIRECT FUNERAL*[b]	15	37	65	61
4. *FACILITIES AND EQUIPMENT*	78	182	306	286
5. *GENERAL*[c]	66	95	201	186
6. *PERSONNEL*	190	523	852	798
7. *PROMOTION*	12	36	52	49
8. *TAXES*	21	53	106	98
ALL OPERATING EXPENSES	443	1075	1822	1703

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(8772 FUNERALS)

14.7. WEST SOUTH CENTRAL

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	50	80	221	189
2. COLLECTION	23	27	102	86
3. DIRECT FUNERAL[b]	21	32	88	75
4. FACILITIES AND EQUIPMENT	65	89	314	263
5. GENERAL[c]	68	142	311	271
6. PERSONNEL	176	242	866	725
7. PROMOTION	17	24	71	60
8. TAXES	24	33	125	104
ALL OPERATING EXPENSES	444	669	2098	1773

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(5432 FUNERALS)

14.8. MOUNTAIN

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	28	56	149	118
2. COLLECTION	6	14	41	32
3. DIRECT FUNERAL[b]	16	37	104	82
4. FACILITIES AND EQUIPMENT	47	83	226	179
5. GENERAL[c]	39	73	193	154
6. PERSONNEL	145	286	759	603
7. PROMOTION	11	25	59	47
8. TAXES	18	33	91	72
ALL OPERATING EXPENSES	310	606	1621	1287

[a] Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.

[b] Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.

[c] Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.

AVERAGE FUNERAL SERVICE OPERATING EXPENSES
(5753 FUNERALS)

14.9. PACIFIC

Average Funeral Service Operating Expenses[a] by Expense Classification

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	24	38	90	77
2. COLLECTION	7	16	35	30
3. DIRECT FUNERAL[b]	12	21	49	42
4. FACILITIES AND EQUIPMENT	46	87	193	165
5. GENERAL[c]	40	87	183	157
6. PERSONNEL	152	305	669	572
7. PROMOTION	14	27	60	51
8. TAXES	20	41	83	72
ALL OPERATING EXPENSES	315	622	1363	1165

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.). Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone-Telegraph, Travel Expense.*

SELECTED EXPENSES

Average Per Total-Adult Funeral Service

14.S.

DIVISION	*PERSONNEL*		*AUTOMOBILE*	*BUILDING*
	EMPLOYEES' COMPENSATION	*OWNERS' COMPENSATION*		
UNITED STATES	386	453	175	315
1. *NEW ENGLAND*	293	460	196	289
2. *MIDDLE ATLANTIC*	265	498	201	331
3. *SOUTH ATLANTIC*	492	417	145	275
4. *EAST NORTH CENTRAL*	363	531	178	364
5. *WEST NORTH CENTRAL*	303	493	176	318
6. *EAST SOUTH CENTRAL*	374	474	192	306
7. *WEST SOUTH CENTRAL*	621	245	221	314
8. *MOUNTAIN*	371	388	149	226
9. *PACIFIC*	420	250	90	193

AVERAGE MARGINS (ALL SERVICES)

All Services by Division

15.

	NEW ENGLAND	MIDDLE ATLANTIC	SOUTH ATLANTIC	EAST N. CENTRAL	WEST N. CENTRAL
AVERAGE SERVICES PER FIRM	118	99	217	138	110
AVERAGE FUNERAL CHARGES	1863	2011	1853	2092	1954
AVERAGE INTERMENT RECEPTACLE CHARGE[a]	247	347	303	362	386
AVERAGE OTHER FUNERAL HOME CHARGES[a]	13	26	37	15	27
AVERAGE CASH ADVANCES	281	317	194	318	294
AVERAGE ALL CHARGES	2404	2701	2387	2787	2661
AVERAGE FUNERAL SERVICE OPERATING EXPENSES	-1535	-1611	-1539	-1784	-1628
AVERAGE CASKET COST	-312	-346	-327	-353	-333
AVERAGE INTERMENT RECEPTACLE COST	-135	-177	-161	-188	-217
AVERAGE OTHER COSTS	-6	-18	-23	-14	-21
AVERAGE CASH ADVANCES	-259	-309	-198	-305	-289
AVERAGE ALL EXPENSES AND COSTS	-2247	-2461	-2248	-2644	-2488
AVERAGE NET MARGIN	157	240	139	143	173

[a] *The amounts for interment receptacle charge and other funeral home charges represent the average amounts spend for all services reported regardless of whether an interment receptacle was used or whether there were other funeral home charges.*

AVERAGE MARGINS (ALL SERVICES)

All Services by Division

15.

	EAST S. CENTRAL	*WEST S. CENTRAL*	*MOUNTAIN*	*PACIFIC*	*UNITED STATES*
AVERAGE SERVICES PER FIRM	141	209	165	303	145
AVERAGE FUNERAL CHARGES	2068	1991	1532	1421	1939
AVERAGE INTERMENT RECEPTACLE CHARGE[a]	399	270	130	76	313
AVERAGE OTHER FUNERAL HOME CHARGES[a]	41	34	31	104	30
AVERAGE CASH ADVANCES	192	187	199	126	259
AVERAGE ALL CHARGES	2700	2482	1892	1727	2541
AVERAGE FUNERAL SERVICE OPERATING EXPENSES	-1703	-1773	-1287	-1165	-1629
AVERAGE CASKET COST	-364	-342	-277	-246	-333
AVERAGE INTERMENT RECEPTACLE COST	-205	-147	-76	-44	-167
AVERAGE OTHER COSTS	-19	-11	-21	-55	-19
AVERAGE CASH ADVANCES	-191	-187	-198	-118	-252
AVERAGE ALL EXPENSES AND COSTS	-2482	-2460	-1859	-1628	-2400
AVERAGE NET MARGIN	218	22	33	99	141

[a] *The amounts for interment receptacle charge and other funeral home charges represent the average amounts spend for all services reported regardless of whether an interment receptacle was used or whether there were other funeral home charges.*

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(97040 FUNERALS, 671 FIRMS)

16. *UNITED STATES*

NUMBER OF SERVICES	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
PERCENTAGE OF FIRMS	50	30	11	7	2	100
AVERAGE SERVICES PER FIRM	62	138	242	403	785	145
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1998	1953	2041	1886	1725	1939
INTERMENT RECEPTACLE CHARGE	395	329	321	254	214	313
OTHER FUNERAL HOME CHARGES	25	25	24	22	75	30
CASH ADVANCES	282	268	271	255	177	259
ALL OPERATING INCOME	2700	2575	2657	2417	2191	2541
MERCHANDISE COSTS						
CASKET COSTS	-351	-336	-336	-323	-304	-333
INTERMENT RECEPTACLE COSTS	-211	-176	-168	-135	-115	-167
OTHER FUNERAL HOME COSTS	-17	-17	-15	-14	-40	-19
CASH ADVANCES	-278	-261	-261	-248	-176	-252
ALL MERCHANDISE COSTS	-857	-790	-780	-720	-635	-771
OPERATING MARGIN	1843	1785	1877	1697	1556	1770
OPERATING EXPENSES						
AUTOMOBILE	-198	-164	-146	-126	-108	-154
COLLECTION	-28	-36	-53	-36	-47	-38
DIRECT FUNERAL	-85	-81	-71	-64	-50	-73
FACILITIES AND EQUIPMENT	-332	-279	-269	-256	-224	-278
GENERAL	-193	-190	-170	-177	-159	-181
PERSONNEL	-661	-740	-820	-745	-749	-740
PROMOTION	-70	-61	-61	-66	-67	-65
TAXES	-98	-99	-106	-102	-94	-100
ALL OPERATING EXPENSES	-1665	-1650	-1696	-1572	-1498	-1629
NET MARGIN	178	135	181	125	58	141
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	21947	46336	83571	121740	218236	47449
MERCHANDISE INVENTORY	11845	17947	25469	32424	59834	17687
BUILDING	66969	96732	156382	244578	869941	115468
FUNERAL SERVICE EQUIPMENT	21514	36820	64930	110883	190221	40937
MOTOR EQUIPMENT	26338	47056	70376	93912	139141	44716
ALL INVESTMENTS	148613	244891	400728	603537	1477373	266257
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2245	2252	2357	2247	2055	2247
CASKET COST	401	393	394	394	372	393

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)

(4371 FUNERALS, 37 FIRMS)

16.1. NEW ENGLAND

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	52	38	5	5	0	100
AVERAGE SERVICES PER FIRM	56	138	266	426	0	118
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1659	1816	2329	1934	0	1863
INTERMENT RECEPTACLE CHARGE	282	224	62	369	0	247
OTHER FUNERAL HOME CHARGES	10	19	9	5	0	13
CASH ADVANCES	257	276	235	351	0	281
ALL OPERATING INCOME	2208	2335	2635	2659	0	2404
MERCHANDISE COSTS						
CASKET COSTS	-289	-302	-314	-362	0	-312
INTERMENT RECEPTACLE COSTS	-153	-126	-33	-198	0	-135
OTHER FUNERAL HOME COSTS	-5	-8	-5	-3	0	-6
CASH ADVANCES	-253	-249	-280	-274	0	-259
ALL MERCHANDISE COSTS	-700	-685	-632	-837	0	-712
OPERATING MARGIN	1508	1650	2003	1822	0	1692
OPERATING EXPENSES						
AUTOMOBILE	-176	-171	-239	-163	0	-179
COLLECTION	-11	-15	-82	-27	0	-24
DIRECT FUNERAL	-65	-68	-47	-88	0	-68
FACILITIES AND EQUIPMENT	-323	-259	-254	-212	0	-265
GENERAL	-145	-171	-158	-162	0	-162
PERSONNEL	-610	-719	-790	-680	0	-694
PROMOTION	-56	-53	-63	-43	0	-53
TAXES	-85	-84	-89	-109	0	-90
ALL OPERATING EXPENSES	-1471	-1540	-1722	-1484	0	-1535
NET MARGIN	37	110	281	338	0	157
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	16578	48039	90788	150770	0	39747
MERCHANDISE INVENTORY	6434	17479	15166	36629	0	12717
BUILDING	42731	92402	0	343958	0	75498
FUNERAL SERVICE EQUIPMENT	10547	21588	73037	137978	0	24990
MOTOR EQUIPMENT	15646	41583	67620	82538	0	31885
ALL INVESTMENTS	91936	221091	246611	751873	0	184837
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	1856	2051	2520	2135	0	2082
CASKET COST	330	345	341	403	0	353

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)

(9757 FUNERALS, 99 FIRMS)

16.2. *MIDDLE ATLANTIC*

NUMBER OF SERVICES	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
PERCENTAGE OF FIRMS	66	28	4	1	1	100
AVERAGE SERVICES PER FIRM	61	134	234	450	636	99
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1960	1937	2283	2814	1802	2011
INTERMENT RECEPTACLE CHARGE	367	324	382	351	309	347
OTHER FUNERAL HOME CHARGES	24	27	13	72	13	26
CASH ADVANCES	276	311	329	625	377	317
ALL OPERATING INCOME	2627	2599	3007	3862	2501	2701
MERCHANDISE COSTS						
CASKET COSTS	-342	-333	-385	-526	-266	-346
INTERMENT RECEPTACLE COSTS	-189	-165	-195	-174	-148	-177
OTHER FUNERAL HOME COSTS	-16	-17	-8	-76	-6	-18
CASH ADVANCES	-278	-297	-295	-605	-375	-309
ALL MERCHANDISE COSTS	-825	-812	-883	-1381	-795	-850
OPERATING MARGIN	1802	1787	2124	2481	1706	1851
OPERATING EXPENSES						
AUTOMOBILE	-220	-169	-165	-98	-90	-181
COLLECTION	-11	-25	-45	-37	-26	-22
DIRECT FUNERAL	-99	-86	-143	-58	-58	-94
FACILITIES AND EQUIPMENT	-335	-309	-210	-221	-165	-297
GENERAL	-171	-166	-160	-189	-249	-174
PERSONNEL	-569	-709	-845	-743	-987	-685
PROMOTION	-87	-62	-53	-106	-74	-74
TAXES	-84	-83	-108	-58	-83	-85
ALL OPERATING EXPENSES	-1576	-1609	-1729	-1510	-1732	-1612
NET MARGIN	226	178	395	971	-26	239
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	16785	36970	102209	120764	221122	29060
MERCHANDISE INVENTORY	7887	13052	26370	46762	16649	10576
BUILDING	51185	62007	267214	361384	258461	68201
FUNERAL SERVICE EQUIPMENT	20369	30566	101262	125304	205445	29451
MOTOR EQUIPMENT	25755	40889	64830	145734	107261	33649
ALL INVESTMENTS	121981	183484	561885	799948	808938	170937
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2147	2264	2554	2905	2336	2281
CASKET COST	382	398	435	548	360	401

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(14330 FUNERALS, 66 FIRMS)

16.3. *SOUTH ATLANTIC*

NUMBER OF SERVICES	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
PERCENTAGE OF FIRMS	36	27	17	9	11	100
AVERAGE SERVICES PER FIRM	71	135	239	422	720	217
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1983	1966	1842	1855	1760	1853
INTERMENT RECEPTACLE CHARGE	414	387	310	251	247	303
OTHER FUNERAL HOME CHARGES	37	26	38	31	44	37
CASH ADVANCES	229	205	163	242	169	194
ALL OPERATING INCOME	2663	2584	2353	2379	2220	2387
MERCHANDISE COSTS						
CASKET COSTS	-360	-359	-317	-312	-315	-327
INTERMENT RECEPTACLE COSTS	-223	-207	-157	-130	-134	-161
OTHER FUNERAL HOME COSTS	-18	-14	-17	-15	-35	-23
CASH ADVANCES	-215	-208	-162	-267	-172	-198
ALL MERCHANDISE COSTS	-816	-788	-653	-724	-656	-709
OPERATING MARGIN	1847	1796	1700	1655	1564	1678
OPERATING EXPENSES						
AUTOMOBILE	-175	-142	-121	-115	-107	-125
COLLECTION	-49	-42	-27	-42	-41	-40
DIRECT FUNERAL	-80	-84	-44	-68	-50	-61
FACILITIES AND EQUIPMENT	-311	-226	-236	-212	-237	-239
GENERAL	-217	-159	-160	-166	-116	-152
PERSONNEL	-779	-795	-766	-807	-770	-781
PROMOTION	-68	-45	-42	-71	-56	-55
TAXES	-110	-96	-70	-109	-67	-85
ALL OPERATING EXPENSES	-1789	-1589	-1466	-1590	-1444	-1538
NET MARGIN	58	207	234	65	120	140
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	33090	40716	90799	157419	214896	75373
MERCHANDISE INVENTORY	13242	17190	19487	27793	48292	20400
BUILDING	79922	84113	164455	373079	727158	190451
FUNERAL SERVICE EQUIPMENT	25075	31104	55444	129131	148994	54383
MOTOR EQUIPMENT	30148	50381	74812	96239	102898	56834
ALL INVESTMENTS	181477	223504	404997	783661	1242238	397441
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2196	2168	2236	2238	2086	2167
CASKET COST	402	402	394	385	387	392

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)

(31210 FUNERALS, 226 FIRMS)

16.4. *EAST NORTH CENTRAL*

NUMBER OF SERVICES	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
PERCENTAGE OF FIRMS	53	26	12	9	0	100
AVERAGE SERVICES PER FIRM	61	145	244	413	740	138
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	2082	2035	2194	2094	1955	2092
INTERMENT RECEPTACLE CHARGE	418	362	360	322	266	362
OTHER FUNERAL HOME CHARGES	18	17	14	12	7	15
CASH ADVANCES	317	300	351	320	214	318
ALL OPERATING INCOME	2835	2714	2919	2748	2442	2787
MERCHANDISE COSTS						
CASKET COSTS	-356	-348	-367	-352	-263	-353
INTERMENT RECEPTACLE COSTS	-218	-186	-186	-170	-138	-188
OTHER FUNERAL HOME COSTS	-11	-19	-18	-8	-4	-14
CASH ADVANCES	-310	-286	-332	-309	-214	-305
ALL MERCHANDISE COSTS	-895	-839	-903	-839	-619	-860
OPERATING MARGIN	1940	1875	2016	1909	1823	1927
OPERATING EXPENSES						
AUTOMOBILE	-194	-171	-150	-135	-88	-161
COLLECTION	-34	-30	-43	-27	-84	-34
DIRECT FUNERAL	-80	-85	-67	-66	-66	-75
FACILITIES AND EQUIPMENT	-337	-299	-319	-366	-243	-328
GENERAL	-203	-179	-169	-166	-179	-179
PERSONNEL	-692	-823	-905	-804	-847	-804
PROMOTION	-70	-80	-83	-72	-138	-78
TAXES	-111	-118	-132	-130	-224	-125
ALL OPERATING EXPENSES	-1721	-1785	-1868	-1766	-1869	-1784
NET MARGIN	219	90	148	143	-46	143
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	23604	54495	85098	133725	167722	49126
MERCHANDISE INVENTORY	13963	17387	28866	35918	69381	18760
BUILDING	71398	105631	144435	239798	1242866	108824
FUNERAL SERVICE EQUIPMENT	22073	40949	67660	128119	396572	43287
MOTOR EQUIPMENT	25604	46677	74935	112153	129212	44898
ALL INVESTMENTS	156642	265139	400994	649713	2005753	264895
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2370	2324	2511	2402	2319	2393
CASKET COST	412	404	428	413	316	411

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)

(12617 FUNERALS, 115 FIRMS)

16.5. *WEST NORTH CENTRAL*

NUMBER OF SERVICES	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
PERCENTAGE OF FIRMS	55	30	12	3	0	100
AVERAGE SERVICES PER FIRM	60	132	230	344	0	110
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	2020	2017	1866	1710	0	1954
INTERMENT RECEPTACLE CHARGE	443	398	320	325	0	386
OTHER FUNERAL HOME CHARGES	26	27	31	20	0	27
CASH ADVANCES	301	323	299	123	0	294
ALL OPERATING INCOME	2790	2765	2516	2178	0	2661
MERCHANDISE COSTS						
CASKET COSTS	-363	-349	-281	-317	0	-333
INTERMENT RECEPTACLE COSTS	-248	-229	-175	-181	0	-217
OTHER FUNERAL HOME COSTS	-29	-17	-19	-11	0	-21
CASH ADVANCES	-299	-321	-289	-118	0	-289
ALL MERCHANDISE COSTS	-939	-916	-764	-627	0	-860
OPERATING MARGIN	1851	1849	1752	1551	0	1801
OPERATING EXPENSES						
AUTOMOBILE	-188	-157	-136	-117	0	-158
COLLECTION	-28	-32	-56	-33	0	-37
DIRECT FUNERAL	-91	-91	-65	-73	0	-83
FACILITIES AND EQUIPMENT	-350	-282	-245	-182	0	-285
GENERAL	-197	-215	-157	-149	0	-189
PERSONNEL	-683	-725	-738	-730	0	-716
PROMOTION	-70	-69	-49	-61	0	-63
TAXES	-105	-95	-93	-75	0	-96
ALL OPERATING EXPENSES	-1712	-1666	-1539	-1420	0	-1627
NET MARGIN	139	183	213	131	0	174
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	21301	50607	75759	125836	0	39322
MERCHANDISE INVENTORY	13312	21115	25548	44417	0	17920
BUILDING	65706	106978	169104	261167	0	95595
FUNERAL SERVICE EQUIPMENT	21912	38987	59381	96770	0	33475
MOTOR EQUIPMENT	27913	49641	58257	98643	0	39876
ALL INVESTMENTS	150144	267328	388049	626833	0	226188
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2243	2302	2173	1938	0	2223
CASKET COST	408	404	332	362	0	384

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)

(4798 FUNERALS, 34 FIRMS)

16.6. EAST SOUTH CENTRAL

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	35	41	15	9	0	100
AVERAGE SERVICES PER FIRM	59	131	257	323	0	141
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	2302	2041	1975	2070	0	2068
INTERMENT RECEPTACLE CHARGE	482	403	402	329	0	399
OTHER FUNERAL HOME CHARGES	45	49	47	15	0	41
CASH ADVANCES	232	197	162	194	0	192
ALL OPERATING INCOME	3061	2690	2586	2608	0	2700
MERCHANDISE COSTS						
CASKET COSTS	-456	-325	-363	-371	0	-364
INTERMENT RECEPTACLE COSTS	-251	-203	-212	-167	0	-205
OTHER FUNERAL HOME COSTS	-25	-28	-10	-9	0	-19
CASH ADVANCES	-206	-207	-160	-189	0	-191
ALL MERCHANDISE COSTS	-938	-763	-745	-736	0	-779
OPERATING MARGIN	2123	1927	1841	1872	0	1921
OPERATING EXPENSES						
AUTOMOBILE	-237	-188	-104	-227	0	-181
COLLECTION	-14	-42	-63	-48	0	-45
DIRECT FUNERAL	-56	-62	-62	-62	0	-61
FACILITIES AND EQUIPMENT	-402	-274	-224	-307	0	-286
GENERAL	-181	-249	-125	-150	0	-186
PERSONNEL	-826	-715	-871	-839	0	-798
PROMOTION	-48	-46	-39	-68	0	-49
TAXES	-62	-92	-142	-77	0	-98
ALL OPERATING EXPENSES	-1826	-1668	-1630	-1778	0	-1704
NET MARGIN	297	259	211	94	0	217
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	23552	38367	67366	106402	0	43406
MERCHANDISE INVENTORY	11698	15958	35879	26792	0	18340
BUILDING	53064	77255	96529	188651	0	81380
FUNERAL SERVICE EQUIPMENT	23562	58461	64290	100620	0	50721
MOTOR EQUIPMENT	37146	47838	74052	70837	0	49949
ALL INVESTMENTS	149022	237879	338116	493302	0	243796
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2476	2225	2138	2189	0	2233
CASKET COST	497	354	395	398	0	395

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(8772 FUNERALS, 42 FIRMS)

16.7. WEST SOUTH CENTRAL

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	34	38	14	7	7	100
AVERAGE SERVICES PER FIRM	65	151	246	383	938	209
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	2078	2119	2158	1709	1879	1991
INTERMENT RECEPTACLE CHARGE	334	270	317	276	220	270
OTHER FUNERAL HOME CHARGES	32	24	25	27	50	34
CASH ADVANCES	197	217	215	113	174	187
ALL OPERATING INCOME	2641	2630	2715	2125	2323	2482
MERCHANDISE COSTS						
CASKET COSTS	-344	-349	-367	-313	-333	-342
INTERMENT RECEPTACLE COSTS	-192	-153	-168	-148	-115	-147
OTHER FUNERAL HOME COSTS	-13	-11	-11	-15	-9	-11
CASH ADVANCES	-203	-227	-201	-112	-171	-187
ALL MERCHANDISE COSTS	-752	-740	-747	-588	-628	-687
OPERATING MARGIN	1889	1890	1968	1537	1695	1795
OPERATING EXPENSES						
AUTOMOBILE	-239	-198	-218	-198	-146	-189
COLLECTION	-52	-95	-104	-101	-73	-86
DIRECT FUNERAL	-114	-79	-96	-83	-44	-75
FACILITIES AND EQUIPMENT	-276	-296	-288	-161	-259	-263
GENERAL	-237	-235	-284	-435	-239	-271
PERSONNEL	-564	-689	-784	-689	-792	-725
PROMOTION	-43	-47	-70	-59	-72	-60
TAXES	-73	-116	-79	-63	-135	-104
ALL OPERATING EXPENSES	-1598	-1755	-1923	-1789	-1760	-1773
NET MARGIN	291	135	45	-252	-65	22
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	25584	57469	91527	119152	318460	74754
MERCHANDISE INVENTORY	13941	27116	26435	21009	106214	27841
BUILDING	102086	151819	239216	128470	1752956	260426
FUNERAL SERVICE EQUIPMENT	26270	31644	65764	89290	252951	54652
MOTOR EQUIPMENT	34621	72861	79254	78294	238432	73242
ALL INVESTMENTS	202502	340909	502196	436215	2669013	490915
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2309	2483	2530	2284	2225	2367
CASKET COST	385	413	434	430	399	411

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)

(5432 FUNERALS, 33 FIRMS)

16.8. *MOUNTAIN*

NUMBER OF SERVICES	0 *TO* 99	100 *TO* 199	200 *TO* 299	300 *TO* 499	500 *OR MORE*	*ALL FIRMS*
PERCENTAGE OF FIRMS	30	46	9	12	3	100
AVERAGE SERVICES PER FIRM	72	125	269	377	521	165
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1576	1492	1746	1559	1206	1532
INTERMENT RECEPTACLE CHARGE	245	148	163	77	9	130
OTHER FUNERAL HOME CHARGES	71	33	18	16	30	31
CASH ADVANCES	183	165	181	234	268	199
ALL OPERATING INCOME	2075	1838	2108	1886	1513	1892
MERCHANDISE COSTS						
CASKET COSTS	-303	-287	-307	-256	-218	-277
INTERMENT RECEPTACLE COSTS	-139	-90	-95	-45	-5	-76
OTHER FUNERAL HOME COSTS	-52	-19	-15	-14	-15	-21
CASH ADVANCES	-181	-161	-181	-235	-271	-198
ALL MERCHANDISE COSTS	-675	-557	-598	-550	-509	-572
OPERATING MARGIN	1400	1281	1510	1336	1004	1320
OPERATING EXPENSES						
AUTOMOBILE	-186	-122	-130	-98	-51	-118
COLLECTION	-29	-27	-86	-19	-10	-32
DIRECT FUNERAL	-77	-77	-144	-67	-55	-82
FACILITIES AND EQUIPMENT	-277	-224	-119	-131	-115	-179
GENERAL	-217	-175	-129	-138	-75	-154
PERSONNEL	-628	-578	-748	-577	-507	-603
PROMOTION	-58	-26	-37	-69	-65	-47
TAXES	-84	-75	-96	-60	-36	-72
ALL OPERATING EXPENSES	-1556	-1304	-1489	-1159	-914	-1287
NET MARGIN	-156	-23	21	177	90	33
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	20544	30918	79117	96430	0	39160
MERCHANDISE INVENTORY	8811	18541	11887	33799	33031	17276
BUILDING	113436	80392	165763	243660	0	115520
FUNERAL SERVICE EQUIPMENT	27073	31854	51066	86899	95153	40742
MOTOR EQUIPMENT	18772	36264	92631	87030	99169	44147
ALL INVESTMENTS	188636	197969	400464	547818	227353	256845
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	1991	1970	1995	1975	1850	1969
CASKET COST	397	389	351	335	360	366

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS
BY SIZE CATEGORY (AVERAGE PER ALL SERVICES)
(5753 FUNERALS, 19 FIRMS)

16.9. PACIFIC

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	16	31	11	37	5	100
AVERAGE SERVICES PER FIRM	78	145	216	427	1231	303
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1363	1491	1783	1416	1268	1421
INTERMENT RECEPTACLE CHARGE	175	130	63	55	75	76
OTHER FUNERAL HOME CHARGES	28	17	16	45	354	104
CASH ADVANCES	278	163	149	132	48	126
ALL OPERATING INCOME	1844	1801	2011	1648	1745	1727
MERCHANDISE COSTS						
CASKET COSTS	-237	-263	-222	-233	-278	-246
INTERMENT RECEPTACLE COSTS	-116	-67	-42	-30	-50	-44
OTHER FUNERAL HOME COSTS	-11	-13	-4	-24	-185	-55
CASH ADVANCES	-275	-151	-158	-124	-38	-118
ALL MERCHANDISE COSTS	-639	-494	-426	-411	-551	-463
OPERATING MARGIN	1205	1307	1585	1237	1194	1264
OPERATING EXPENSES						
AUTOMOBILE	-154	-114	-74	-62	-72	-77
COLLECTION	-9	-27	-29	-39	-16	-30
DIRECT FUNERAL	-54	-53	-25	-38	-47	-42
FACILITIES AND EQUIPMENT	-167	-229	-401	-117	-152	-165
GENERAL	-69	-184	-198	-162	-129	-157
PERSONNEL	-278	-576	-589	-628	-483	-572
PROMOTION	-32	-48	-58	-51	-57	-51
TAXES	-48	-71	-67	-77	-65	-72
ALL OPERATING EXPENSES	-811	-1302	-1441	-1174	-1021	-1166
NET MARGIN	394	5	144	63	173	98
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	7480	25941	57479	69150	206808	51784
MERCHANDISE INVENTORY	5645	10405	13599	24543	61937	17911
BUILDING	45420	100555	0	170154	328870	118923
FUNERAL SERVICE EQUIPMENT	7483	41528	59584	69602	164110	54848
MOTOR EQUIPMENT	15284	24053	16171	54138	176750	40959
ALL INVESTMENTS	81312	202482	146833	387587	938475	284425
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	1802	1799	2250	1894	1362	1766
CASKET COST	327	331	286	329	300	319

17. *UNITED STATES*

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	50	62
100-199 SERVICES	30	138
200-299 SERVICES	11	242
300-499 SERVICES	7	403
500 AND MORE SERVICES	2	785
ALL FIRMS	100	145

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 23; *PARTNERSHIP* 7;
PRIVATE CORPORATION 69; *PUBLIC CORPORATION* 1.

PERSONNEL		
EMPLOYEES	*--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES*	1.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.2
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	18863
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	32.19
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	19.97
OWNERS	*--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS*	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.2
	--AVERAGE ANNUAL COMPENSATION	33456
COLLECTION	*--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT*	18
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	63
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	91
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	14

MOTOR EQUIPMENT--OWN ALL 65; *OWN PART* 31; *RENT ALL* 4; *POOL* 0.

INVESTMENT	*--AVERAGE ACCOUNTS RECEIVABLE*	47449
	--AVERAGE MERCHANDISE INVENTORY	17687
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	201121
	TOTAL AVERAGE INVESTMENT	266257

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[a] *In 1983, the average annual cash salary per employee was $18,863 with an average of 2.4 employees per firm. Thus, the overall average compensation for employees was $45,513 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $8,090 per firm; however, only 32% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $33,456 with an average of 1.6 owners per firm. Thus, the overall average compensation for owners was $53,400 per firm. In addition to this compensation, owners had an average return of approximately $141 per funeral with an average total of 145 funerals per firm for a total return of $20,391, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

SELECTED FINDINGS

17.1. NEW ENGLAND

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	52	56
100-199 SERVICES	38	138
200-299 SERVICES	5	266
300-499 SERVICES	5	426
500 AND MORE SERVICES	0	0
ALL FIRMS	100	118

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 24; PARTNERSHIP 5;
PRIVATE CORPORATION 71; PUBLIC CORPORATION 0.

PERSONNEL

EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	.8
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.5
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	23727
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	24.32
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	8.11
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.1
	--AVERAGE ANNUAL COMPENSATION	31240
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	24
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	68
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	86
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	5

MOTOR EQUIPMENT--OWN ALL 43; OWN PART 52; RENT ALL 5; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	39747
	--AVERAGE MERCHANDISE INVENTORY	12717
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	132374
	TOTAL AVERAGE INVESTMENT	184838

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[a] *In 1983, the average annual cash salary per employee was $23,727 with an average of 1.3 employees per firm. Thus, the overall average compensation for employees was $30,140 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $4,532 per firm; however, only 24% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $31,240 with an average of 1.5 owners per firm. Thus, the overall average compensation for owners was $47,282 per firm. In addition to this compensation, owners had an average return of approximately $157 per funeral with an average total of 118 funerals per firm for a total return of $18,547, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

SELECTED FINDINGS

17.2. MIDDLE ATLANTIC

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	66	61
100-199	SERVICES	28	134
200-299	SERVICES	4	234
300-499	SERVICES	1	450
500 AND MORE	SERVICES	1	636
	ALL FIRMS	100	99

FORM OF OWNERSHIP- INDIVIDUAL PROPRIETORSHIP 34; PARTNERSHIP 7;
PRIVATE CORPORATION 59; PUBLIC CORPORATION 0.

PERSONNEL

EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	.7
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.5
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	17712
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	34.34
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	9.09
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.2
	--AVERAGE ANNUAL COMPENSATION	29195
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	14
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	63
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	97
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	11

MOTOR EQUIPMENT--OWN ALL 43; OWN PART 51; RENT ALL 6; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	29060
	--AVERAGE MERCHANDISE INVENTORY	10576
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	131301
	TOTAL AVERAGE INVESTMENT	170937

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[a] *In 1983, the average annual cash salary per employee was $17,712 with an average of 1.2 employees per firm. Thus, the overall average compensation for employees was $21,648 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $5,129 per firm; however, only 34% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $29,195 with an average of 1.4 owners per firm. Thus, the overall average compensation for owners was $40,697 per firm. In addition to this compensation, owners had an average return of approximately $239 per funeral with an average total of 99 funerals per firm for a total return of $23,555, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

SELECTED FINDINGS

17.3. *SOUTH ATLANTIC*

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	36	71
100-199 SERVICES	27	135
200-299 SERVICES	17	239
300-499 SERVICES	9	422
500 AND MORE SERVICES	11	720
ALL FIRMS	100	217

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 12; *PARTNERSHIP* 3;
PRIVATE CORPORATION 85; *PUBLIC CORPORATION* 0.

PERSONNEL

EMPLOYEES	*--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES*	2.1
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	2.3
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	19130
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	31.82
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	27.27
OWNERS	*--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS*	1.5
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.3
	--AVERAGE ANNUAL COMPENSATION	39655
COLLECTION	*--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT*	18
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	61
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	95
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	14

MOTOR EQUIPMENT--OWN ALL 82; *OWN PART* 15; *RENT ALL* 3; *POOL* 0.

INVESTMENT	*--AVERAGE ACCOUNTS RECEIVABLE*	75373
	--AVERAGE MERCHANDISE INVENTORY	20400
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	301669
	TOTAL AVERAGE INVESTMENT	397442

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[a] *In 1983, the average annual cash salary per employee was $19,130 with an average of 4.4 employees per firm. Thus, the overall average compensation for employees was $84,345 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $13,790 per firm; however, only 32% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $39,655 with an average of 1.8 owners per firm. Thus, the overall average compensation for owners was $71,499 per firm. In addition to this compensation, owners had an average return of approximately $140 per funeral with an average total of 217 funerals per firm for a total return of $30,397, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

17.4. EAST NORTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	53	61
100-199 SERVICES	26	145
200-299 SERVICES	12	244
300-499 SERVICES	9	413
500 AND MORE SERVICES	0	740
ALL FIRMS	100	138

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 24; PARTNERSHIP 6;
PRIVATE CORPORATION 69; PUBLIC CORPORATION 1.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.1
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.0
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	19511
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	34.07
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	25.22
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.5
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.2
	--AVERAGE ANNUAL COMPENSATION	36978
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	17
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	63
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	92
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	12

MOTOR EQUIPMENT--OWN ALL 57; OWN PART 39; RENT ALL 4; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	49126
	--AVERAGE MERCHANDISE INVENTORY	18760
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	197009
	TOTAL AVERAGE INVESTMENT	264895

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[a] *In 1983, the average annual cash salary per employee was $19,511 with an average of 2.2 employees per firm. Thus, the overall average compensation for employees was $41,958 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $7,777 per firm; however, only 34% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $36,978 with an average of 1.7 owners per firm. Thus, the overall average compensation for owners was $61,358 per firm. In addition to this compensation, owners had an average return of approximately $143 per funeral with an average total of 138 funerals per firm for a total return of $19,748, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

17.5. WEST NORTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	55	60
100-199	SERVICES	30	132
200-299	SERVICES	12	230
300-499	SERVICES	3	344
500 AND MORE	SERVICES	0	0
	ALL FIRMS	100	110

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 26; PARTNERSHIP 6;
PRIVATE CORPORATION 67; PUBLIC CORPORATION 1.

PERSONNEL

EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	.9
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.7
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	17917
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	31.30
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	13.04
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.2
	--AVERAGE ANNUAL COMPENSATION	30145
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	17
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	60
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	83
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	15

MOTOR EQUIPMENT--OWN ALL 77; OWN PART 17; RENT ALL 5; POOL 1.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	39322
	--AVERAGE MERCHANDISE INVENTORY	17920
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	168946
	TOTAL AVERAGE INVESTMENT	226188

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[a] *In 1983, the average annual cash salary per employee was $17,917 with an average of 1.6 employees per firm. Thus, the overall average compensation for employees was $28,355 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $4,039 per firm; however, only 31% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $30,145 with an average of 1.5 owners per firm. Thus, the overall average compensation for owners was $46,135 per firm. In addition to this compensation, owners had an average return of approximately $174 per funeral with an average total of 110 funerals per firm for a total return of $19,090, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

17.6. EAST SOUTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	35	59
100-199 SERVICES	41	131
200-299 SERVICES	15	257
300-499 SERVICES	9	323
500 AND MORE SERVICES	0	0
ALL FIRMS	100	141

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 9; PARTNERSHIP 18; PRIVATE CORPORATION 67; PUBLIC CORPORATION 6.

PERSONNEL

EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.7
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	14804
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	23.53
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	20.59
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.3
	--AVERAGE ANNUAL COMPENSATION	35185
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	18
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	44
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	79
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	15

MOTOR EQUIPMENT--OWN ALL 68; OWN PART 29; RENT ALL 3; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	43406
	--AVERAGE MERCHANDISE INVENTORY	18340
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	182050
	TOTAL AVERAGE INVESTMENT	243796

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[a] In 1983, the average annual cash salary per employee was $14,804 with an average of 3.1 employees per firm. Thus, the overall average compensation for employees was $45,718 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $8,951 per firm; however, only 24% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $35,185 with an average of 1.6 owners per firm. Thus, the overall average compensation for owners was $57,951 per firm. In addition to this compensation, owners had an average return of approximately $217 per funeral with an average total of 141 funerals per firm for a total return of $30,623, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.7. WEST SOUTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	34	65
100-199 SERVICES	38	151
200-299 SERVICES	14	246
300-499 SERVICES	7	383
500 AND MORE SERVICES	7	938
ALL FIRMS	100	209

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 12; PARTNERSHIP 10;
PRIVATE CORPORATION 78; PUBLIC CORPORATION 0.

PERSONNEL

EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	2.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	3.0
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	18723
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	19.05
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	28.57
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.5
	--AVERAGE ANNUAL COMPENSATION	21698
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	24
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	67
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	95
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	24

MOTOR EQUIPMENT--OWN ALL 88; OWN PART 12; RENT ALL 0; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	74754
	--AVERAGE MERCHANDISE INVENTORY	27841
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	388320
	TOTAL AVERAGE INVESTMENT	490915

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[a] In 1981, the average annual cash salary per employee was $18,723 with an average of 5.4 employees per firm. Thus, the overall average compensation for employees was $100,747 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $10,903 per firm; however, only 19% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $21,698 with an average of 1.8 owners per firm. Thus, the overall average compensation for owners was $39,780 per firm. In addition to this compensation, owners had an average return of approximately $22 per funeral with an average total of 209 funerals per firm for a total return of $4,595, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.8. MOUNTAIN

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	30	72
100-199 SERVICES	46	125
200-299 SERVICES	9	269
300-499 SERVICES	12	377
500 AND MORE SERVICES	3	521
ALL FIRMS	100	165

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 24; PARTNERSHIP 6;
PRIVATE CORPORATION 70; PUBLIC CORPORATION 0.

PERSONNEL

EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.3
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.0
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	17984
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	36.36
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	24.24
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.2
	--AVERAGE ANNUAL COMPENSATION	30845
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	18
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	82
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	91
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	18

MOTOR EQUIPMENT--OWN ALL 88; OWN PART 9; RENT ALL 3; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	39160
	--AVERAGE MERCHANDISE INVENTORY	17276
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	200409
	TOTAL AVERAGE INVESTMENT	256845

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[a] *In 1983, the average annual cash salary per employee was $17,984 with an average of 2.3 employees per firm. Thus, the overall average compensation for employees was $41,964 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $13,338 per firm; however, only 36% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $30,845 with an average of 1.4 owners per firm. Thus, the overall average compensation for owners was $43,931 per firm. In addition to this compensation, owners had an average return of approximately $33 per funeral with an average total of 165 funerals per firm for a total return of $5,432, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

17.9. PACIFIC

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	16	78
100-199 SERVICES	31	145
200-299 SERVICES	11	216
300-499 SERVICES	37	427
500 AND MORE SERVICES	5	1231
ALL FIRMS	100	303

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 16; PARTNERSHIP 5;
PRIVATE CORPORATION 79; PUBLIC CORPORATION 0.

PERSONNEL

EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	2.6
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	1.8
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]	21435
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	57.89
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	26.32
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.1
	--AVERAGE ANNUAL COMPENSATION	39661
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	32
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	95
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	89
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	26

MOTOR EQUIPMENT--OWN ALL 79; OWN PART 21; RENT ALL 0; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	51784
	--AVERAGE MERCHANDISE INVENTORY	17911
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	214730
	TOTAL AVERAGE INVESTMENT	284425

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[a] *In 1983, the average annual cash salary per employee was $21,435 with an average of 4.4 employees per firm. Thus, the overall average compensation for employees was $94,763 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $21,997 per firm; however, only 58% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $39,661 with an average of 1.4 owners per firm. Thus, the overall average compensation for owners was $56,361 per firm. In addition to this compensation, owners had an average return of approximately $98 per funeral with an average total of 303 funerals per firm for a total return of $29,673, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.*

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(97040 FUNERALS, 671 FIRMS)

18. UNITED STATES

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1939		76.3
INTERMENT RECEPTACLE CHARGE		313		12.3
OTHER FUNERAL HOME CHARGES		30		1.2
CASH ADVANCES		259		10.2
ALL OPERATING INCOME		2541		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-333		-13.1	
INTERMENT RECEPTACLE COST	-167		-6.6	
OTHER FUNERAL HOME COSTS	-19		-.7	
CASH ADVANCES	-252		-9.9	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-771	-771	-30.3	-30.3
OPERATING MARGIN		1770		69.7
OPERATING EXPENSES				
AUTOMOBILE	-154		-6.1	
COLLECTION	-38		-1.5	
DIRECT FUNERAL	-73		-2.9	
FACILITIES AND EQUIPMENT	-278		-10.9	
GENERAL	-181		-7.1	
PERSONNEL	-740		-29.2	
PROMOTION	-65		-2.6	
TAXES	-100		-3.9	
ALL OPERATING EXPENSES	-1629	-1629	-64.2	-64.2
NET MARGIN BEFORE INCOME TAXES		141		5.5

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES (4371 FUNERALS, 37 FIRMS)

18.1. NEW ENGLAND

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1863		77.5
INTERMENT RECEPTACLE CHARGE		247		10.3
OTHER FUNERAL HOME CHARGES		13		.5
CASH ADVANCES		281		11.7
ALL OPERATING INCOME		2404		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-312		-13.0	
INTERMENT RECEPTACLE COST	-135		-5.6	
OTHER FUNERAL HOME COSTS	-6		-.2	
CASH ADVANCES	-259		-10.8	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-712	-712	-29.6	-29.6
OPERATING MARGIN		1692		70.4
OPERATING EXPENSES				
AUTOMOBILE	-179		-7.5	
COLLECTION	-24		-1.0	
DIRECT FUNERAL	-68		-2.8	
FACILITIES AND EQUIPMENT	-265		-11.0	
GENERAL	-162		-6.7	
PERSONNEL	-694		-29.0	
PROMOTION	-53		-2.2	
TAXES	-90		-3.7	
ALL OPERATING EXPENSES	-1535	-1535	-63.9	-63.9
NET MARGIN BEFORE INCOME TAXES		157		6.5

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES (9757 FUNERALS, 99 FIRMS)

18.2. *MIDDLE ATLANTIC*

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		2011		74.5
INTERMENT RECEPTACLE CHARGE		347		12.9
OTHER FUNERAL HOME CHARGES		26		.9
CASH ADVANCES		317		11.7
ALL OPERATING INCOME		2701		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-346		-12.8	
INTERMENT RECEPTACLE COST	-177		-6.6	
OTHER FUNERAL HOME COSTS	-18		-.6	
CASH ADVANCES	-309		-11.4	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-850	-850	-31.4	-31.4
OPERATING MARGIN		1851		68.6
OPERATING EXPENSES				
AUTOMOBILE	-181		-6.7	
COLLECTION	-22		-.8	
DIRECT FUNERAL	-94		-3.5	
FACILITIES AND EQUIPMENT	-297		-11.1	
GENERAL	-174		-6.4	
PERSONNEL	-685		-25.4	
PROMOTION	-74		-2.7	
TAXES	-85		-3.1	
ALL OPERATING EXPENSES	-1612	-1612	-59.7	-59.7
NET MARGIN BEFORE INCOME TAXES		239		8.9

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES

(14330 FUNERALS, 66 FIRMS)

18.3. SOUTH ATLANTIC

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1853		77.7
INTERMENT RECEPTACLE CHARGE		303		12.7
OTHER FUNERAL HOME CHARGES		37		1.5
CASH ADVANCES		194		8.1
ALL OPERATING INCOME		2387		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-327		-13.8	
INTERMENT RECEPTACLE COST	-161		-6.7	
OTHER FUNERAL HOME COSTS	-23		-.9	
CASH ADVANCES	-198		-8.3	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-709	-709	-29.7	-29.7
OPERATING MARGIN		1678		70.3
OPERATING EXPENSES				
AUTOMOBILE	-125		-5.2	
COLLECTION	-40		-1.7	
DIRECT FUNERAL	-61		-2.6	
FACILITIES AND EQUIPMENT	-239		-10.0	
GENERAL	-152		-6.4	
PERSONNEL	-781		-32.7	
PROMOTION	-55		-2.3	
TAXES	-85		-3.6	
ALL OPERATING EXPENSES	-1538	-1538	-64.5	-64.5
NET MARGIN BEFORE INCOME TAXES		140		5.8

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(31210 FUNERALS, 226 FIRMS)

18.4. EAST NORTH CENTRAL

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		2092		75.1
INTERMENT RECEPTACLE CHARGE		362		13.0
OTHER FUNERAL HOME CHARGES		15		.5
CASH ADVANCES		318		11.4
ALL OPERATING INCOME		2787		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-353		-12.6	
INTERMENT RECEPTACLE COST	-188		-6.7	
OTHER FUNERAL HOME COSTS	-14		-.5	
CASH ADVANCES	-305		-11.0	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-860	-860	-30.8	-30.8
OPERATING MARGIN		1927		69.2
OPERATING EXPENSES				
AUTOMOBILE	-161		-5.8	
COLLECTION	-34		-1.2	
DIRECT FUNERAL	-75		-2.7	
FACILITIES AND EQUIPMENT	-328		-11.8	
GENERAL	-179		-6.4	
PERSONNEL	-804		-28.9	
PROMOTION	-78		-2.8	
TAXES	-125		-4.5	
ALL OPERATING EXPENSES	-1784	-1784	-64.1	-64.1
NET MARGIN BEFORE INCOME TAXES		143		5.1

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(12617 FUNERALS, 115 FIRMS)

18.5. WEST NORTH CENTRAL

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1954		73.5
INTERMENT RECEPTACLE CHARGE		386		14.5
OTHER FUNERAL HOME CHARGES		27		1.0
CASH ADVANCES		294		11.0
ALL OPERATING INCOME		2661		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-333		-12.5	
INTERMENT RECEPTACLE COST	-217		-8.2	
OTHER FUNERAL HOME COSTS	-21		-.8	
CASH ADVANCES	-289		-10.8	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-860	-860	-32.3	-32.3
OPERATING MARGIN		1801		67.7
OPERATING EXPENSES				
AUTOMOBILE	-158		-5.9	
COLLECTION	-37		-1.4	
DIRECT FUNERAL	-83		-3.1	
FACILITIES AND EQUIPMENT	-285		-10.7	
GENERAL	-189		-7.1	
PERSONNEL	-716		-27.0	
PROMOTION	-63		-2.4	
TAXES	-96		-3.6	
ALL OPERATING EXPENSES	-1627	-1627	-61.2	-61.2
NET MARGIN BEFORE INCOME TAXES		174		6.5

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(4798 FUNERALS, 34 FIRMS)

18.6. *EAST SOUTH CENTRAL*

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		2068		76.6
INTERMENT RECEPTACLE CHARGE		399		14.8
OTHER FUNERAL HOME CHARGES		41		1.5
CASH ADVANCES		192		7.1
ALL OPERATING INCOME		2700		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-364		-13.5	
INTERMENT RECEPTACLE COST	-205		-7.6	
OTHER FUNERAL HOME COSTS	-19		-.7	
CASH ADVANCES	-191		-7.1	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-779	-779	-28.9	-28.9
OPERATING MARGIN		1921		71.1
OPERATING EXPENSES				
AUTOMOBILE	-181		-6.7	
COLLECTION	-45		-1.7	
DIRECT FUNERAL	-61		-2.3	
FACILITIES AND EQUIPMENT	-286		-10.5	
GENERAL	-186		-6.9	
PERSONNEL	-798		-29.5	
PROMOTION	-49		-1.8	
TAXES	-98		-3.6	
ALL OPERATING EXPENSES	-1704	-1704	-63.0	-63.0
NET MARGIN BEFORE INCOME TAXES		217		8.1

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES (8772 FUNERALS, 42 FIRMS)

18.7. WEST SOUTH CENTRAL

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1991		80.2
INTERMENT RECEPTACLE CHARGE		270		10.9
OTHER FUNERAL HOME CHARGES		34		1.4
CASH ADVANCES		187		7.5
ALL OPERATING INCOME		2482		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-342		-13.8	
INTERMENT RECEPTACLE COST	-147		-5.9	
OTHER FUNERAL HOME COSTS	-11		-.5	
CASH ADVANCES	-187		-7.5	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-687	-687	-27.7	-27.7
OPERATING MARGIN		1795		72.3
OPERATING EXPENSES				
AUTOMOBILE	-189		-7.6	
COLLECTION	-86		-3.5	
DIRECT FUNERAL	-75		-3.0	
FACILITIES AND EQUIPMENT	-263		-10.6	
GENERAL	-271		-10.9	
PERSONNEL	-725		-29.2	
PROMOTION	-60		-2.4	
TAXES	-104		-4.2	
ALL OPERATING EXPENSES	-1773	-1773	-71.4	-71.4
NET MARGIN BEFORE INCOME TAXES		22		.9

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES
(5432 *FUNERALS*, 33 *FIRMS*)

18.8. *MOUNTAIN*

OPERATING INCOME		*AVERAGE*		*PERCENTAGE*
FUNERAL CHARGES		1532		81.0
INTERMENT RECEPTACLE CHARGE		130		6.9
OTHER FUNERAL HOME CHARGES		31		1.6
CASH ADVANCES		199		10.5
ALL OPERATING INCOME		1892		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-277		-14.6	
INTERMENT RECEPTACLE COST	-76		-4.0	
OTHER FUNERAL HOME COSTS	-21		-1.1	
CASH ADVANCES	-198		-10.5	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-572	-572	-30.2	-30.2
OPERATING MARGIN		1320		69.8
OPERATING EXPENSES				
AUTOMOBILE	-118		-6.3	
COLLECTION	-32		-1.7	
DIRECT FUNERAL	-82		-4.3	
FACILITIES AND EQUIPMENT	-179		-9.5	
GENERAL	-154		-8.1	
PERSONNEL	-603		-31.9	
PROMOTION	-47		-2.5	
TAXES	-72		-3.8	
ALL OPERATING EXPENSES	-1287	-1287	-68.1	-68.1
NET MARGIN BEFORE INCOME TAXES		33		1.7

AVERAGE AND PERCENTAGE PER SERVICE INCOME AND EXPENSE STATEMENT FOR ALL SERVICES (5753 FUNERALS, 19 FIRMS)

18.9. PACIFIC

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1421		82.3
INTERMENT RECEPTACLE CHARGE		76		4.4
OTHER FUNERAL HOME CHARGES		104		6.0
CASH ADVANCES		126		7.3
ALL OPERATING INCOME		1727		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	-246		-14.2	
INTERMENT RECEPTACLE COST	-44		-2.6	
OTHER FUNERAL HOME COSTS	-55		-3.2	
CASH ADVANCES	-118		-6.8	
ALL MERCHANDISE COSTS AND CASH ADVANCES	-463	-463	-26.8	-26.8
OPERATING MARGIN		1264		73.2
OPERATING EXPENSES				
AUTOMOBILE	-77		-4.4	
COLLECTION	-30		-1.7	
DIRECT FUNERAL	-42		-2.4	
FACILITIES AND EQUIPMENT	-165		-9.5	
GENERAL	-157		-9.1	
PERSONNEL	-572		-33.2	
PROMOTION	-51		-3.0	
TAXES	-72		-4.2	
ALL OPERATING EXPENSES	-1166	-1166	-67.5	-67.5
NET MARGIN BEFORE INCOME TAXES		98		5.7

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

19. UNITED STATES

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	100	1475	2600
FUNERAL B (SECOND LOWEST PRICED)	290	1650	2675
FUNERAL C (THIRD LOWEST PRICED)	345	1811	3910
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1500	3453	17710
FUNERAL Y (SECOND HIGHEST PRICED)	1725	3863	21610
FUNERAL Z (FIRST HIGHEST PRICED)	1755	4610	23560

19.1. NEW ENGLAND

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	500	1300	1934
FUNERAL B (SECOND LOWEST PRICED)	900	1460	2325
FUNERAL C (THIRD LOWEST PRICED)	1120	1645	2450
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1685	2707	5294
FUNERAL Y (SECOND HIGHEST PRICED)	1725	3100	5625
FUNERAL Z (FIRST HIGHEST PRICED)	1755	3900	6847

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[a] *The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.*

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

19.2. MIDDLE ATLANTIC

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	398	1480	2600
FUNERAL B (SECOND LOWEST PRICED)	562	1690	2620
FUNERAL C (THIRD LOWEST PRICED)	742	1796	3910
	• • •		
FUNERAL X (THIRD HIGHEST PRICED)	1795	3115	17710
FUNERAL Y (SECOND HIGHEST PRICED)	1895	3520	21610
FUNERAL Z (FIRST HIGHEST PRICED)	1995	4250	23560

19.3. SOUTH ATLANTIC

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	295	1353	2170
FUNERAL B (SECOND LOWEST PRICED)	385	1608	2417
FUNERAL C (THIRD LOWEST PRICED)	525	1763	2471
	• • •		
FUNERAL X (THIRD HIGHEST PRICED)	2098	3669	5969
FUNERAL Y (SECOND HIGHEST PRICED)	2295	4205	6855
FUNERAL Z (FIRST HIGHEST PRICED)	2335	4733	9790

[a] *The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.*

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

19.4. EAST NORTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	240	1585	2450
FUNERAL B (SECOND LOWEST PRICED)	290	1748	2675
FUNERAL C (THIRD LOWEST PRICED)	345	1894	3300
● ● ●			
FUNERAL X (THIRD HIGHEST PRICED)	1735	3487	7990
FUNERAL Y (SECOND HIGHEST PRICED)	1798	3990	13960
FUNERAL Z (FIRST HIGHEST PRICED)	1885	4629	17360

19.5. WEST NORTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	300	1554	2200
FUNERAL B (SECOND LOWEST PRICED)	655	1705	2440
FUNERAL C (THIRD LOWEST PRICED)	1287	1865	2695
● ● ●			
FUNERAL X (THIRD HIGHEST PRICED)	2151	3493	6295
FUNERAL Y (SECOND HIGHEST PRICED)	2245	3853	7123
FUNERAL Z (FIRST HIGHEST PRICED)	2465	4540	16748

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[a] *The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.*

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

19.6. EAST SOUTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	300	1284	2050
FUNERAL B (SECOND LOWEST PRICED)	500	1531	2300
FUNERAL C (THIRD LOWEST PRICED)	600	1719	2528
● ● ●			
FUNERAL X (THIRD HIGHEST PRICED)	1500	3448	5120
FUNERAL Y (SECOND HIGHEST PRICED)	2000	4121	5299
FUNERAL Z (FIRST HIGHEST PRICED)	2800	5063	7950

19.7. WEST SOUTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	595	1501	1995
FUNERAL B (SECOND LOWEST PRICED)	1095	1662	2450
FUNERAL C (THIRD LOWEST PRICED)	1155	1798	2566
● ● ●			
FUNERAL X (THIRD HIGHEST PRICED)	1654	3598	5495
FUNERAL Y (SECOND HIGHEST PRICED)	2295	4343	6526
FUNERAL Z (FIRST HIGHEST PRICED)	2395	5531	15000

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[a] *The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.*

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

19.8. *MOUNTAIN*

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	100	1332	1783
FUNERAL B (SECOND LOWEST PRICED)	975	1481	1941
FUNERAL C (THIRD LOWEST PRICED)	995	1602	2036
● ● ●			
FUNERAL X (THIRD HIGHEST PRICED)	2268	3083	4480
FUNERAL Y (SECOND HIGHEST PRICED)	2310	3591	5382
FUNERAL Z (FIRST HIGHEST PRICED)	2344	4355	6750

19.9. *PACIFIC*

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	425	1265	1894
FUNERAL B (SECOND LOWEST PRICED)	490	1455	2054
FUNERAL C (THIRD LOWEST PRICED)	725	1540	2124
● ● ●			
FUNERAL X (THIRD HIGHEST PRICED)	2095	2535	3660
FUNERAL Y (SECOND HIGHEST PRICED)	2191	3056	4503
FUNERAL Z (FIRST HIGHEST PRICED)	3120	3785	6129

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[a] *The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.*

OPERATING SERVICE INCOME-NON-VETERANS
(84925 FUNERALS)
(13)20.A. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	3.09	.68	428	82
WELFARE-ADULT SERVICES	2.45	.79	619	91
PARTIAL-ADULT SERVICES	15.94	7.00	847	110
TOTAL ABOVE SERVICES	21.48	8.47	761	104
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 299	.18	.01	105	39
300- 499	.45	.10	423	42
500- 699	.92	.28	598	74
700- 899	1.00	.41	794	88
900- 999	.58	.29	956	128
1000-1099	.73	.40	1054	133
1100-1199	.74	.44	1157	150
1200-1299	1.24	.81	1256	183
1300-1399	1.36	.95	1359	186
1400-1499	2.12	1.60	1460	201
1500-1599	2.55	2.05	1556	215
1600-1699	2.86	2.45	1656	231
1700-1799	3.82	3.48	1758	250
1800-1899	4.44	4.27	1857	268
1900-1999	4.80	4.87	1956	290
2000-2099	3.88	4.13	2055	324
2100-2199	4.81	5.37	2156	352
2200-2299	4.80	5.61	2257	384
2300-2499	11.46	14.30	2406	421
2500-2999	17.60	24.74	2711	502
3000 OR MORE	8.18	14.98	3532	769
TOTAL TOTAL-ADULT SERVICES	78.52	91.53	2250	393
TOTAL OF ALL SERVICES	100.00	100.00	1930	331

[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-ALL VETERANS
(12115 FUNERALS)
(13)20.B. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.65	.53	641	98
PARTIAL-ADULT SERVICES	14.79	6.30	852	109
TOTAL ABOVE SERVICES	16.44	6.83	831	108
0- 299	.14	.01	98	0
300- 499	.70	.15	422	33
500- 699	1.06	.32	608	63
700- 899	1.12	.44	791	86
900- 999	.65	.31	961	138
1000-1099	.87	.46	1058	134
1100-1199	.95	.55	1159	153
1200-1299	1.40	.88	1253	162
1300-1399	1.66	1.13	1358	187
1400-1499	2.61	1.90	1459	196
1500-1599	2.93	2.28	1556	206
1600-1699	3.48	2.89	1658	233
1700-1799	4.37	3.84	1756	250
1800-1899	5.27	4.90	1859	288
1900-1999	5.39	5.27	1953	305
2000-2099	4.64	4.76	2053	329
2100-2199	5.40	5.81	2153	357
2200-2299	4.58	5.16	2252	384
2300-2499	9.25	11.10	2400	414
2500-2999	17.09	23.24	2720	511
3000 OR MORE	10.00	17.77	3555	780
TOTAL TOTAL-ADULT SERVICES	83.56	93.17	2230	393
TOTAL OF ALL SERVICES	100.00	100.00	2000	346

[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-NON-ELIGIBLE VETERANS
(228 FUNERALS)
(13)20.C. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

		PERCENTAGE OF . . .		*AVERAGE*	
	SERVICE CATEGORY	*SERVICES REPORTED*	*CHARGES REPORTED*	*FUNERAL CHARGES[a]*	*CASKET COST*
	CHILD SERVICES	.00	.00	0	0
	WELFARE-ADULT SERVICES	1.75	.50	538	146
	PARTIAL-ADULT SERVICES	22.81	11.64	964	85
	TOTAL ABOVE SERVICES	24.56	12.14	934	89
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 299	.00	.00	0	0
	300- 499	.44	.10	430	0
	500- 699	.44	.15	644	90
	700- 899	.88	.38	818	149
	900- 999	.88	.45	970	130
	1000-1099	.44	.24	1035	200
	1100-1199	.00	.00	0	0
	1200-1299	.88	.58	1242	136
	1300-1399	.44	.31	1341	212
	1400-1499	2.63	2.01	1446	234
	1500-1599	1.32	1.06	1528	175
	1600-1699	5.70	5.01	1661	243
	1700-1799	5.70	5.31	1761	235
	1800-1899	5.26	5.20	1867	244
	1900-1999	2.19	2.26	1944	288
	2000-2099	6.14	6.71	2064	303
	2100-2199	4.82	5.47	2141	357
	2200-2299	2.63	3.19	2287	358
	2300-2499	11.41	14.48	2399	422
	2500-2999	17.99	25.66	2697	510
	3000 *OR MORE*	5.26	9.29	3335	687
	TOTAL TOTAL-ADULT SERVICES	75.44	87.86	2201	374
	TOTAL OF ALL SERVICES	100.00	100.00	1890	304

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[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-ALL ELIGIBLE VETERANS
(11887 FUNERALS)
(13)20.D. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.65	.53	643	97
PARTIAL-ADULT SERVICES	14.64	6.20	849	109
TOTAL ABOVE SERVICES	16.29	6.73	828	108
0- 299	.14	.01	98	0
300- 499	.71	.15	422	34
500- 699	1.07	.32	608	63
700- 899	1.13	.45	791	85
900- 999	.65	.31	961	138
1000-1099	.87	.46	1059	133
1100-1199	.97	.56	1159	153
1200-1299	1.41	.88	1253	162
1300-1399	1.68	1.14	1358	187
1400-1499	2.61	1.90	1459	195
1500-1599	2.96	2.30	1556	207
1600-1699	3.44	2.85	1657	233
1700-1799	4.34	3.81	1756	250
1800-1899	5.27	4.90	1859	288
1900-1999	5.45	5.32	1953	305
2000-2099	4.61	4.73	2053	329
2100-2199	5.41	5.82	2153	357
2200-2299	4.62	5.20	2252	384
2300-2499	9.21	11.04	2400	414
2500-2999	17.07	23.20	2720	511
3000 OR MORE	10.09	17.93	3557	781
TOTAL TOTAL-ADULT SERVICES	83.71	93.27	2230	393
TOTAL OF ALL SERVICES	100.00	100.00	2002	347

[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-SPANISH-AMERICAN VETERANS
(0 FUNERALS)
(13)20.E. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

	SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
		SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
	CHILD SERVICES				
	WELFARE-ADULT SERVICES				
	PARTIAL-ADULT SERVICES				
	TOTAL ABOVE SERVICES				
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 299				
	300- 499				
	500- 699				
	700- 899				
	900- 999				
	1000-1099				
	1100-1199				
	1200-1299				
	1300-1399				
	1400-1499				
	1500-1599				
	1600-1699				
	1700-1799				
	1800-1899				
	1900-1999				
	2000-2099				
	2100-2199				
	2200-2299				
	2300-2499				
	2500-2999				
	3000 OR MORE				
	TOTAL TOTAL-ADULT SERVICES				
	TOTAL OF ALL SERVICES				

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-WWI VETERANS
(1998 FUNERALS)
(13)20.F. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES[a]*	*CASKET COST*
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.10	.39	709	114
PARTIAL-ADULT SERVICES	15.07	6.20	819	107
TOTAL ABOVE SERVICES	16.17	6.59	812	108
0- 299	.10	.01	100	0
300- 499	.75	.16	417	25
500- 699	.95	.30	623	131
700- 899	1.40	.54	770	63
900- 999	.30	.15	968	252
1000-1099	1.05	.55	1047	136
1100-1199	.90	.53	1160	134
1200-1299	2.05	1.29	1248	171
1300-1399	1.80	1.23	1356	180
1400-1499	2.85	2.09	1456	208
1500-1599	3.00	2.34	1552	197
1600-1699	3.45	2.87	1653	242
1700-1799	5.21	4.59	1755	241
1800-1899	4.85	4.52	1855	283
1900-1999	6.36	6.26	1959	301
2000-2099	4.80	4.95	2052	340
2100-2199	5.81	6.29	2157	346
2200-2299	4.00	4.52	2247	375
2300-2499	7.86	9.43	2393	407
2500-2999	15.68	21.36	2716	514
3000 *OR MORE*	10.67	19.43	3630	805
TOTAL TOTAL-ADULT SERVICES	83.83	93.41	2218	391
TOTAL OF ALL SERVICES	100.00	100.00	1991	345

[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-WWII VETERANS
(8365 FUNERALS)
(13)20.G. UNITED STATES

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.70	.54	635	97
PARTIAL-ADULT SERVICES	14.06	5.83	836	105
TOTAL ABOVE SERVICES	15.76	6.37	814	104
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 299	.12	.01	88	0
300- 499	.68	.14	421	37
500- 699	1.00	.30	604	56
700- 899	1.09	.43	796	90
900- 999	.72	.34	958	134
1000-1099	.86	.45	1061	137
1100-1199	.96	.55	1157	155
1200-1299	1.26	.78	1256	153
1300-1399	1.70	1.15	1358	189
1400-1499	2.53	1.84	1459	192
1500-1599	3.04	2.35	1556	209
1600-1699	3.56	2.93	1658	231
1700-1799	4.11	3.59	1757	253
1800-1899	5.40	4.99	1860	290
1900-1999	5.30	5.13	1951	304
2000-2099	4.69	4.78	2054	328
2100-2199	5.46	5.84	2152	359
2200-2299	4.73	5.30	2253	384
2300-2499	9.42	11.23	2400	416
2500-2999	17.51	23.67	2720	510
3000 OR MORE	10.10	17.84	3554	785
TOTAL TOTAL-ADULT SERVICES	84.24	93.63	2237	395
TOTAL OF ALL SERVICES	100.00	100.00	2013	350

[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-KOREAN VETERANS
(1092 FUNERALS)
(13)20.H. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

	PERCENTAGE OF . . .		AVERAGE	
SERVICE CATEGORY	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.65	.57	679	79
PARTIAL-ADULT SERVICES	16.02	7.60	938	126
TOTAL ABOVE SERVICES	17.67	8.17	914	122
0- 299	.37	.02	125	0
300- 499	.73	.16	433	34
500- 699	1.74	.53	606	36
700- 899	.92	.37	806	104
900- 999	.46	.23	976	76
1000-1099	.64	.35	1074	87
1100-1199	.82	.49	1168	142
1200-1299	1.47	.93	1252	188
1300-1399	1.74	1.20	1358	177
1400-1499	2.29	1.69	1462	178
1500-1599	2.29	1.80	1558	209
1600-1699	2.84	2.38	1660	233
1700-1799	5.22	4.62	1751	242
1800-1899	5.77	5.42	1856	298
1900-1999	4.85	4.81	1958	310
2000-2099	4.12	4.27	2049	317
2100-2199	5.22	5.69	2154	363
2200-2299	4.76	5.43	2255	381
2300-2499	9.98	12.15	2405	409
2500-2999	17.03	23.47	2722	518
3000 OR MORE	9.07	15.83	3448	719
TOTAL TOTAL-ADULT SERVICES	82.33	91.83	2204	382
TOTAL OF ALL SERVICES	100.00	100.00	1976	336

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[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME-VIETNAM VETERANS
(423 FUNERALS)

(13)20.I. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

		PERCENTAGE OF . . .		AVERAGE	
	SERVICE CATEGORY	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
	CHILD SERVICES	.00	.00	0	0
	WELFARE-ADULT SERVICES	3.31	1.01	573	101
	PARTIAL-ADULT SERVICES	20.80	10.45	941	144
	TOTAL ABOVE SERVICES	24.11	11.46	890	138
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 299	.24	.01	95	0
	300- 499	.95	.22	439	15
	500- 699	1.18	.40	633	17
	700- 899	1.18	.49	779	87
	900- 999	1.42	.74	972	116
	1000-1099	.95	.53	1049	136
	1100-1199	1.89	1.18	1174	188
	1200-1299	1.42	.94	1248	189
	1300-1399	.71	.51	1348	204
	1400-1499	3.78	2.95	1463	212
	1500-1599	3.07	2.57	1565	202
	1600-1699	2.60	2.32	1672	221
	1700-1799	2.60	2.45	1766	305
	1800-1899	3.31	3.27	1852	234
	1900-1999	5.91	6.16	1953	335
	2000-2099	3.55	3.89	2053	316
	2100-2199	3.07	3.53	2150	336
	2200-2299	4.73	5.69	2254	422
	2300-2499	9.69	12.47	2411	430
	2500-2999	14.66	21.34	2729	510
	3000 OR MORE	8.98	16.88	3521	733
	TOTAL TOTAL-ADULT SERVICES	75.89	88.54	2186	383
	TOTAL OF ALL SERVICES	100.00	100.00	1874	324

[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-OTHER ELIGIBLE VETERANS
(7 FUNERALS)
(13)20.J. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

	SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES[a]	AVERAGE CASKET COST
	CHILD SERVICES	.00	.00	0	0
	WELFARE-ADULT SERVICES	.00	.00	0	0
	PARTIAL-ADULT SERVICES	.00	.00	0	0
	TOTAL ABOVE SERVICES	.00	.00	0	0
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 299	.00	.00	0	0
	300- 499	.00	.00	0	0
	500- 699	.00	.00	0	0
	700- 899	.00	.00	0	0
	900- 999	.00	.00	0	0
	1000-1099	.00	.00	0	0
	1100-1199	.00	.00	0	0
	1200-1299	.00	.00	0	0
	1300-1399	.00	.00	0	0
	1400-1499	.00	.00	0	0
	1500-1599	.00	.00	0	0
	1600-1699	.00	.00	0	0
	1700-1799	.00	.00	0	0
	1800-1899	.00	.00	0	0
	1900-1999	.00	.00	0	0
	2000-2099	.00	.00	0	0
	2100-2199	.00	.00	0	0
	2200-2299	.00	.00	0	0
	2300-2499	.00	.00	0	0
	2500-2999	42.86	37.75	2733	437
	3000 OR MORE	57.14	62.25	3381	591
	TOTAL TOTAL-ADULT SERVICES	100.00	100.00	3103	525
	TOTAL OF ALL SERVICES	100.00	100.00	3103	525

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[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

CHARGES AND COSTS FOR FIRMS USING SINGLE UNIT PRICING (24199 FUNERALS, 178 FIRMS)

	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
DIVISION	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
(13)21. UNITED STATES	2183	385	1906	331
1. NEW ENGLAND	2045	310	1844	277
2. MIDDLE ATLANTIC	2318	416	2130	375
3. SOUTH ATLANTIC	2004	368	1744	312
4. EAST NORTH CENTRAL	2273	395	1982	340
5. WEST NORTH CENTRAL	2057	350	1828	308
6. EAST SOUTH CENTRAL	2185	437	1996	397
7. WEST SOUTH CENTRAL	2341	404	2017	346
8. MOUNTAIN	2129	415	1689	321
9. PACIFIC	1663	298	1133	186

CHARGES AND COSTS FOR FIRMS USING BI-UNIT PRICING (10138 FUNERALS, 70 FIRMS)

	TYPE OF SERVICE							
	TOTAL-ADULT				ALL SERVICES			
DIVISION	FUNERAL CHARGES[a] +	CASKET CHARGES	TOTAL CHARGES	CASKET COST	FUNERAL CHARGES[a] +	CASKET CHARGES	TOTAL CHARGES	CASKET COST
(13)22. UNITED STATES	1297	860	2157	382	1147	730	1877	328
1. NEW ENGLAND	1029	966	1995	350	897	792	1689	288
2. MIDDLE ATLANTIC	1203	802	2005	327	1151	754	1905	308
3. SOUTH ATLANTIC	1276	987	2263	424	1180	893	2073	386
4. EAST NORTH CENTRAL	1605	971	2576	447	1402	812	2214	377
5. WEST NORTH CENTRAL	1273	981	2254	402	1144	868	2012	355
6. EAST SOUTH CENTRAL	462	2176	2638	349	433	1992	2425	320
7. WEST SOUTH CENTRAL	1539	757	2296	398	1398	667	2065	356
8. MOUNTAIN	1495	478	1973	330	1256	397	1653	275
9. PACIFIC	860	653	1513	293	764	540	1304	244

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[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

CHARGES AND COSTS FOR FIRMS USING TRI-UNIT PRICING (15438 *FUNERALS*, 114 *FIRMS*)

(13)23.

DIVISION	*TYPE OF SERVICE*				
	TOTAL-ADULT				
	FUNERAL CHARGES[a] +	*FACILITIES AND EQUIPMENT* +	*CASKET CHARGES*	*TOTAL CHARGES*	*CASKET COST*
UNITED STATES	856	474	954	2284	403
1. *NEW ENGLAND*	634	605	891	2130	355
2. *MIDDLE ATLANTIC*	793	486	987	2266	417
3. *SOUTH ATLANTIC*	795	440	911	2146	401
4. *EAST NORTH CENTRAL*	992	498	909	2399	404
5. *WEST NORTH CENTRAL*	1004	414	855	2273	417
6. *EAST SOUTH CENTRAL*	2452	0	0	2452	435
7. *WEST SOUTH CENTRAL*	605	513	1296	2414	427
8. *MOUNTAIN*	531	435	967	1933	358
9. *PACIFIC*	693	691	760	2144	310

CHARGES AND COSTS FOR FIRMS USING TRI-UNIT PRICING (15438 *FUNERALS*, 114 *FIRMS*)

DIVISION	*TYPE OF SERVICE*				
	ALL SERVICES				
	FUNERAL CHARGES[a] +	*FACILITIES AND EQUIPMENT* +	*CASKET CHARGES*	*TOTAL CHARGES*	*CASKET COST*
UNITED STATES	751	413	807	1971	342
1. *NEW ENGLAND*	561	547	753	1861	300
2. *MIDDLE ATLANTIC*	736	452	881	2069	372
3. *SOUTH ATLANTIC*	701	384	759	1844	339
4. *EAST NORTH CENTRAL*	874	434	770	2078	344
5. *WEST NORTH CENTRAL*	885	360	719	1964	354
6. *EAST SOUTH CENTRAL*	2121	0	0	2121	376
7. *WEST SOUTH CENTRAL*	525	442	1083	2050	357
8. *MOUNTAIN*	468	364	803	1635	302
9. *PACIFIC*	630	570	615	1815	253

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

CHARGES AND COSTS FOR FIRMS USING MULTI-UNIT PRICING (47265 FUNERALS, 309 FIRMS)

DIVISION	TYPE OF SERVICE					
	TOTAL-ADULT					
	FUNERAL CHARGES[a] +	FACILITIES AND EQUIPMENT +	MOTOR EQUIPMENT +	CASKET CHARGES	TOTAL CHARGES	CASKET COST
(13)24. UNITED STATES	1285	209	102	694	2290	397
1. NEW ENGLAND	853	273	151	829	2106	375
2. MIDDLE ATLANTIC	1127	247	133	791	2298	402
3. SOUTH ATLANTIC	1404	146	84	588	2222	395
4. EAST NORTH CENTRAL	1582	192	83	566	2423	415
5. WEST NORTH CENTRAL	989	282	164	874	2309	389
6. EAST SOUTH CENTRAL	1691	97	44	406	2238	368
7. WEST SOUTH CENTRAL	802	228	87	1262	2379	410
8. MOUNTAIN	684	349	85	823	1941	374
9. PACIFIC	1214	170	66	560	2010	354

CHARGES AND COSTS FOR FIRMS USING MULTI-UNIT PRICING (47265 FUNERALS, 309 FIRMS)

DIVISION	ALL SERVICES					
	FUNERAL CHARGES[a] +	FACILITIES AND EQUIPMENT +	MOTOR EQUIPMENT +	CASKET CHARGES	TOTAL CHARGES	CASKET COST
UNITED STATES	1115	178	90	576	1959	332
1. NEW ENGLAND	789	239	135	734	1897	334
2. MIDDLE ATLANTIC	1003	209	118	660	1990	340
3. SOUTH ATLANTIC	1175	125	76	485	1861	322
4. EAST NORTH CENTRAL	1402	169	76	490	2137	358
5. WEST NORTH CENTRAL	879	248	150	749	2026	337
6. EAST SOUTH CENTRAL	1616	86	39	355	2096	344
7. WEST SOUTH CENTRAL	656	182	72	984	1894	322
8. MOUNTAIN	519	249	63	532	1363	246
9. PACIFIC	956	137	52	409	1554	262

[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-FEMALES
(46037 FUNERALS)

(13)25.A. *UNITED STATES* — The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	2.41	.50	399	79
WELFARE-ADULT SERVICES	2.26	.74	635	90
PARTIAL-ADULT SERVICES	15.88	7.15	869	115
TOTAL ABOVE SERVICES	20.55	8.39	788	108
0- 299	.17	.01	97	51
300- 499	.44	.10	422	47
500- 699	1.00	.31	597	73
700- 899	1.10	.45	793	88
900- 999	.63	.31	956	128
1000-1099	.76	.42	1057	138
1100-1199	.81	.48	1157	155
1200-1299	1.33	.86	1256	194
1300-1399	1.45	1.02	1358	187
1400-1499	2.23	1.68	1459	200
1500-1599	2.73	2.20	1555	218
1600-1699	3.03	2.60	1654	229
1700-1799	3.87	3.52	1758	248
1800-1899	4.64	4.46	1857	268
1900-1999	4.87	4.93	1956	294
2000-2099	3.95	4.21	2055	329
2100-2199	4.78	5.33	2156	349
2200-2299	5.03	5.87	2256	382
2300-2499	11.66	14.53	2405	416
2500-2999	17.14	24.04	2709	496
3000 OR MORE	7.83	14.28	3523	760
TOTAL TOTAL-ADULT SERVICES	79.45	91.61	2227	385
TOTAL OF ALL SERVICES	100.00	100.00	1932	328

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME-MALES
(51003 FUNERALS)
(13)25.B. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[a]	*CASKET COST*
CHILD SERVICES	2.97	.68	448	84
WELFARE-ADULT SERVICES	2.43	.76	609	93
PARTIAL-ADULT SERVICES	15.72	6.70	828	105
TOTAL ABOVE SERVICES	21.12	8.14	750	101
0- 299	.18	.01	111	22
300- 499	.51	.11	423	36
500- 699	.88	.27	602	72
700- 899	.95	.39	794	88
900- 999	.55	.27	957	131
1000-1099	.74	.40	1053	129
1100-1199	.73	.43	1158	146
1200-1299	1.20	.78	1256	165
1300-1399	1.34	.94	1360	185
1400-1499	2.14	1.60	1461	201
1500-1599	2.47	1.98	1557	210
1600-1699	2.85	2.43	1658	234
1700-1799	3.91	3.53	1757	252
1800-1899	4.46	4.26	1858	274
1900-1999	4.88	4.91	1956	291
2000-2099	3.99	4.22	2054	321
2100-2199	4.98	5.52	2155	355
2200-2299	4.54	5.27	2256	386
2300-2499	10.76	13.30	2406	424
2500-2999	17.90	24.98	2715	510
3000 *OR MORE*	8.92	16.26	3546	779
TOTAL TOTAL-ADULT SERVICES	78.88	91.86	2266	400
TOTAL OF ALL SERVICES	100.00	100.00	1945	337

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[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME BY AGE-BOTH SEXES
(97040 FUNERALS)

(13)26.A. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

	SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
		SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
	CHILD SERVICES	2.70	.60	428	82
	WELFARE-ADULT SERVICES	2.35	.75	621	92
	PARTIAL-ADULT SERVICES	15.80	6.91	848	110
	TOTAL ABOVE SERVICES	20.85	8.26	768	104
AGE RANGES FOR TOTAL-ADULT SERVICES	15-24	1.13	1.27	2181	386
	25-34	1.21	1.37	2191	395
	35-44	1.53	1.72	2177	374
	45-54	3.60	4.17	2243	394
	55-59	3.67	4.27	2257	387
	60-64	5.34	6.21	2255	396
	65-69	10.79	12.93	2324	409
	70-74	12.02	13.95	2250	397
	75-79	16.04	18.77	2270	397
	80-84	9.29	10.63	2218	387
	85-89	7.92	9.07	2219	388
	90 AND OLDER	6.61	7.38	2165	371
	TOTAL TOTAL-ADULT SERVICES	79.15	91.74	2247	393
	TOTAL OF ALL SERVICES	100.00	100.00	1939	333

[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

OPERATING SERVICE INCOME BY AGE-FEMALES
(46037 FUNERALS)

(13)26.B. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[a]	CASKET COST
CHILD SERVICES	2.41	.50	399	79
WELFARE-ADULT SERVICES	2.26	.74	635	90
PARTIAL-ADULT SERVICES	15.88	7.15	869	115
TOTAL ABOVE SERVICES	20.55	8.39	788	108
AGE RANGES FOR TOTAL-ADULT SERVICES				
15-24	.61	.68	2167	375
25-34	.71	.81	2196	398
35-44	1.09	1.22	2166	365
45-54	2.80	3.22	2224	395
55-59	2.86	3.30	2235	379
60-64	4.26	4.98	2254	393
65-69	5.77	6.69	2240	391
70-74	7.94	9.22	2243	392
75-79	23.01	27.14	2278	396
80-84	10.59	12.05	2198	376
85-89	10.24	11.66	2201	381
90 AND OLDER	9.57	10.64	2147	364
TOTAL TOTAL-ADULT SERVICES	79.45	91.61	2227	385
TOTAL OF ALL SERVICES	100.00	100.00	1932	328

[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME BY AGE-MALES
(51003 FUNERALS)
(13)26.C. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category

		PERCENTAGE OF . . .		*AVERAGE*	
	SERVICE CATEGORY	*SERVICES REPORTED*	*CHARGES REPORTED*	*FUNERAL CHARGES*[a]	*CASKET COST*
	CHILD SERVICES	2.97	.68	448	84
	WELFARE-ADULT SERVICES	2.43	.76	609	93
	PARTIAL-ADULT SERVICES	15.72	6.70	828	105
	TOTAL ABOVE SERVICES	21.12	8.14	750	101
AGE RANGES FOR TOTAL-ADULT SERVICES	15-24	1.60	1.79	2186	390
	25-34	1.66	1.87	2189	394
	35-44	1.93	2.16	2182	379
	45-54	4.33	5.01	2254	394
	55-59	4.40	5.13	2270	392
	60-64	6.32	7.32	2256	398
	65-69	15.32	18.53	2352	415
	70-74	15.70	18.21	2253	399
	75-79	9.74	11.29	2255	399
	80-84	8.12	9.36	2241	400
	85-89	5.83	6.74	2249	399
	90 *AND OLDER*	3.93	4.45	2205	386
	TOTAL TOTAL-ADULT SERVICES	78.88	91.86	2266	400
	TOTAL OF ALL SERVICES	100.00	100.00	1945	337

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME BY ARRANGEMENT STATUS

27. *UNITED STATES* **The Percentage of Funeral Services and the Average Funeral Charges by Arrangement Status**

		CHILD	*WELFARE ADULT*	*PARTIAL ADULT*	*TOTAL ADULT*	*ALL SERVICES*
	NUMBER OF FUNERALS	2622	2279	15333	76806	97040
NON-PREARRANGED SERVICES	*PERCENTAGE*	99.62	98.64	97.23	96.23	96.54
	AVERAGE FUNERAL CHARGES	427	619	847	2261	1946
PREARRANGED SERVICES	*PERCENTAGE*	.38	1.36	2.77	3.77	3.46
	AVERAGE FUNERAL CHARGES	676	739	887	1889	1748
ALL SERVICES	*PERCENTAGE*	100.00	100.00	100.00	100.00	100.00
	AVERAGE FUNERAL CHARGES	428	621	848	2247	1939

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(15333 FUNERALS)

28. *UNITED STATES*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[b]	*CASKET COST*
PARTIAL ADULT FORWARDING	31.13	41.77	1137	194
PARTIAL ADULT RECEIVING	23.20	24.86	909	85
PARTIAL ADULT DIRECT	25.51	16.47	547	34
PARTIAL ADULT MISCELLANEOUS	20.16	16.90	711	106
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	848	110

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(491 FUNERALS)

28.1. *NEW ENGLAND*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[b]	*CASKET COST*
PARTIAL ADULT FORWARDING	18.13	20.43	922	167
PARTIAL ADULT RECEIVING	24.24	23.79	803	79
PARTIAL ADULT DIRECT	31.77	23.87	614	50
PARTIAL ADULT MISCELLANEOUS	25.86	31.91	1008	155
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	818	105

[a] *Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*

[b] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1489 FUNERALS)

28.2. *MIDDLE ATLANTIC*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[b]	*CASKET COST*
PARTIAL ADULT FORWARDING	40.43	52.60	1183	200
PARTIAL ADULT RECEIVING	24.45	25.16	936	82
PARTIAL ADULT DIRECT	26.39	17.80	613	41
PARTIAL ADULT MISCELLANEOUS	8.73	4.44	463	54
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	909	116

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(2679 FUNERALS)

28.3. *SOUTH ATLANTIC*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	*PERCENTAGE OF . . .*		*AVERAGE*	
	SERVICES REPORTED	*CHARGES REPORTED*	*FUNERAL CHARGES*[b]	*CASKET COST*
PARTIAL ADULT FORWARDING	38.07	54.58	1132	183
PARTIAL ADULT RECEIVING	16.87	16.81	786	71
PARTIAL ADULT DIRECT	30.05	17.09	449	17
PARTIAL ADULT MISCELLANEOUS	15.01	11.52	606	95
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	789	101

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[a] *Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*

[b] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(4329 FUNERALS)

28.4. EAST NORTH CENTRAL

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	27.07	39.44	1439	244
PARTIAL ADULT RECEIVING	29.87	31.09	1028	93
PARTIAL ADULT DIRECT	27.88	16.91	599	45
PARTIAL ADULT MISCELLANEOUS	15.18	12.56	817	122
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	988	125

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1477 FUNERALS)

28.5. WEST NORTH CENTRAL

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	31.55	33.40	772	116
PARTIAL ADULT RECEIVING	37.03	41.47	816	75
PARTIAL ADULT DIRECT	18.42	13.63	539	40
PARTIAL ADULT MISCELLANEOUS	13.00	11.50	645	100
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	729	85

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[a] *Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*

[b] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(508 FUNERALS)

28.6. EAST SOUTH CENTRAL

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	43.90	65.16	1872	356
PARTIAL ADULT RECEIVING	28.54	18.88	834	48
PARTIAL ADULT DIRECT	7.68	3.09	508	44
PARTIAL ADULT MISCELLANEOUS	19.88	12.87	816	136
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	1261	200

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1704 FUNERALS)

28.7. WEST SOUTH CENTRAL

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	25.23	20.29	592	95
PARTIAL ADULT RECEIVING	16.20	19.16	871	79
PARTIAL ADULT DIRECT	8.10	4.88	443	40
PARTIAL ADULT MISCELLANEOUS	50.47	55.67	812	131
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	736	106

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[a] *Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*

[b] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1378 FUNERALS)

28.8. MOUNTAIN

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	32.66	44.56	949	167
PARTIAL ADULT RECEIVING	17.27	20.04	807	105
PARTIAL ADULT DIRECT	29.24	22.85	543	34
PARTIAL ADULT MISCELLANEOUS	20.83	12.55	419	55
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	695	94

OPERATING SERVICE INCOME - PARTIAL ADULT SERVICES[a]
(1278 FUNERALS)

28.9. PACIFIC

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Partial Service Category

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES[b]	CASKET COST
PARTIAL ADULT FORWARDING	25.12	36.29	1041	214
PARTIAL ADULT RECEIVING	9.62	12.02	900	131
PARTIAL ADULT DIRECT	39.05	29.70	548	19
PARTIAL ADULT MISCELLANEOUS	26.21	21.99	604	59
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	720	89

[a] *Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.*

[b] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

AVERAGE VALUES BY COMPETITION CATEGORY (ALL SERVICES)
(97040 FUNERALS, 671 FIRMS)

29. *UNITED STATES*

NUMBER OF COMPETING FIRMS	0 FIRMS	1 FIRM	2-3 FIRMS	4 OR MORE
PERCENTAGE OF FIRMS	19	23	22	36
AVERAGE SERVICES PER FIRM	103	102	138	199
OPERATING INCOME PER SERVICE				
FUNERAL CHARGES	1950	2020	2002	1882
INTERMENT RECEPTACLE CHARGE	366	368	331	273
OTHER FUNERAL HOME CHARGES	26	22	26	35
CASH ADVANCES	252	265	256	260
ALL OPERATING INCOME	2594	2675	2615	2450
MERCHANDISE COSTS				
CASKET COSTS	-340	-347	-345	-321
INTERMENT RECEPTACLE COSTS	-198	-196	-176	-144
OTHER FUNERAL HOME COSTS	-12	-19	-15	-22
CASH ADVANCES	-250	-253	-247	-255
ALL MERCHANDISE COSTS	-800	-815	-783	-742
OPERATING MARGIN	1794	1860	1832	1708
OPERATING EXPENSES				
AUTOMOBILE	-165	-172	-160	-142
COLLECTION	-42	-38	-33	-40
DIRECT FUNERAL	-73	-80	-73	-71
FACILITIES AND EQUIPMENT	-271	-290	-298	-266
GENERAL	-183	-183	-188	-177
PERSONNEL	-708	-741	-765	-737
PROMOTION	-46	-63	-62	-72
TAXES	-101	-99	-103	-99
ALL OPERATING EXPENSES	-1589	-1666	-1682	-1604
NET MARGIN	205	194	150	104
INVESTMENT DATA				
ACCOUNTS RECEIVABLE	34223	36153	47288	61813
MERCHANDISE INVENTORY	15368	18176	17281	18876
BUILDING	72729	87242	113162	157759
FUNERAL SERVICE EQUIPMENT	28808	30416	39238	55181
MOTOR EQUIPMENT	35253	39722	47688	51108
ALL INVESTMENTS	186381	211709	264657	344737
AVERAGE PER TOTAL-ADULT FUNERAL				
FUNERAL CHARGES	2224	2296	2324	2204
CASKET COST	393	400	408	384

AVERAGE VALUES BY MARKET AREA CATEGORY (ALL SERVICES)
(97040 FUNERALS, 671 FIRMS)

30. UNITED STATES

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 OR MORE
PERCENTAGE OF FIRMS	14	15	27	25	19
AVERAGE SERVICES PER FIRM	67	78	112	166	271
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	2049	1955	1987	1978	1855
INTERMENT RECEPTACLE CHARGE	405	390	358	306	259
OTHER FUNERAL HOME CHARGES	19	33	24	24	40
CASH ADVANCES	278	252	254	257	261
ALL OPERATING INCOME	2751	2630	2623	2565	2415
MERCHANDISE COSTS					
CASKET COSTS	-342	-350	-347	-340	-313
INTERMENT RECEPTACLE COSTS	-212	-210	-193	-162	-137
OTHER FUNERAL HOME COSTS	-11	-18	-19	-13	-25
CASH ADVANCES	-261	-249	-247	-251	-256
ALL MERCHANDISE COSTS	-826	-827	-806	-766	-731
OPERATING MARGIN	1925	1803	1817	1799	1684
OPERATING EXPENSES					
AUTOMOBILE	-188	-169	-175	-155	-132
COLLECTION	-33	-32	-34	-35	-47
DIRECT FUNERAL	-94	-78	-73	-72	-70
FACILITIES AND EQUIPMENT	-316	-291	-295	-278	-257
GENERAL	-214	-175	-190	-171	-179
PERSONNEL	-623	-699	-745	-762	-749
PROMOTION	-57	-57	-56	-64	-74
TAXES	-98	-102	-99	-98	-103
ALL OPERATING EXPENSES	-1623	-1603	-1667	-1635	-1611
NET MARGIN	302	200	150	164	73
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	25049	25260	38867	54031	84529
MERCHANDISE INVENTORY	15178	13363	16343	18673	23491
BUILDING	67211	83325	91216	100526	230431
FUNERAL SERVICE EQUIPMENT	21400	25583	32670	42462	76928
MOTOR EQUIPMENT	27489	28650	40355	51933	66342
ALL INVESTMENTS	156327	176181	219451	267625	481721
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	2350	2266	2257	2276	2192
CASKET COST	393	413	400	399	378

AVERAGE VALUES BY MARKET AREA CATEGORY FOR FIRMS WITH COMPETITION OF 0 FIRMS
(13228 FUNERALS, 129 FIRMS)

30.A. UNITED STATES

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 OR MORE
PERCENTAGE OF FIRMS	39	30	23	5	3
AVERAGE SERVICES PER FIRM	76	88	142	173	170
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	2120	1961	1882	1769	1673
INTERMENT RECEPTACLE CHARGE	418	376	321	367	303
OTHER FUNERAL HOME CHARGES	17	25	27	48	28
CASH ADVANCES	284	260	228	215	238
ALL OPERATING INCOME	2839	2622	2458	2399	2242
MERCHANDISE COSTS					
CASKET COSTS	-352	-361	-317	-374	-245
INTERMENT RECEPTACLE COSTS	-217	-205	-173	-208	-179
OTHER FUNERAL HOME COSTS	-11	-11	-16	-10	-10
CASH ADVANCES	-271	-254	-230	-220	-283
ALL MERCHANDISE COSTS	-851	-831	-736	-812	-717
OPERATING MARGIN	1988	1791	1722	1587	1525
OPERATING EXPENSES					
AUTOMOBILE	-176	-157	-168	-131	-193
COLLECTION	-31	-35	-51	-45	-67
DIRECT FUNERAL	-96	-76	-55	-53	-85
FACILITIES AND EQUIPMENT	-330	-253	-239	-239	-288
GENERAL	-211	-170	-178	-163	-158
PERSONNEL	-656	-692	-770	-812	-530
PROMOTION	-55	-48	-38	-50	-31
TAXES	-102	-96	-99	-148	-58
ALL OPERATING EXPENSES	-1657	-1527	-1598	-1641	-1410
NET MARGIN	331	264	124	-54	115
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	29685	25018	51823	47121	30534
MERCHANDISE INVENTORY	15301	14451	15327	18187	20531
BUILDING	72708	84743	69478	49247	20515
FUNERAL SERVICE EQUIPMENT	24521	27780	32673	40776	43430
MOTOR EQUIPMENT	27667	32316	41300	50007	89053
ALL INVESTMENTS	169882	184308	210601	205338	204063
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	2416	2272	2113	1963	2028
CASKET COST	406	426	362	413	309

AVERAGE VALUES BY MARKET AREA CATEGORY FOR FIRMS WITH COMPETITION OF 1 FIRM
(15488 FUNERALS, 152 FIRMS)

30.B. UNITED STATES

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 OR MORE
PERCENTAGE OF FIRMS	13	21	47	18	1
AVERAGE SERVICES PER FIRM	52	64	101	184	113
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	2218	2070	2039	1943	1504
INTERMENT RECEPTACLE CHARGE	476	412	379	316	240
OTHER FUNERAL HOME CHARGES	24	15	22	23	67
CASH ADVANCES	285	236	302	222	280
ALL OPERATING INCOME	3003	2733	2742	2504	2091
MERCHANDISE COSTS					
CASKET COSTS	-370	-377	-350	-329	-207
INTERMENT RECEPTACLE COSTS	-237	-224	-205	-167	-124
OTHER FUNERAL HOME COSTS	-12	-10	-28	-12	-47
CASH ADVANCES	-254	-227	-285	-218	-298
ALL MERCHANDISE COSTS	-873	-838	-868	-726	-676
OPERATING MARGIN	2130	1895	1874	1778	1415
OPERATING EXPENSES					
AUTOMOBILE	-249	-190	-173	-151	-77
COLLECTION	-32	-33	-37	-45	0
DIRECT FUNERAL	-108	-81	-87	-65	-32
FACILITIES AND EQUIPMENT	-335	-334	-310	-234	-347
GENERAL	-289	-191	-178	-168	-100
PERSONNEL	-663	-725	-746	-756	-753
PROMOTION	-71	-70	-64	-55	-83
TAXES	-97	-109	-102	-90	-97
ALL OPERATING EXPENSES	-1844	-1733	-1697	-1564	-1489
NET MARGIN	286	162	177	214	-74
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	25742	25604	35409	58251	16051
MERCHANDISE INVENTORY	19364	12799	17850	24334	17272
BUILDING	64613	82723	86906	112535	0
FUNERAL SERVICE EQUIPMENT	17790	21288	34016	39361	68882
MOTOR EQUIPMENT	27959	26280	38235	65974	75702
ALL INVESTMENTS	155468	168694	212416	300455	177907
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	2396	2305	2315	2242	2317
CASKET COST	401	425	404	384	330

AVERAGE VALUES BY MARKET AREA CATEGORY FOR FIRMS WITH COMPETITION OF 2-3 FIRMS
(20663 FUNERALS, 150 FIRMS)

30.C. UNITED STATES

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 OR MORE
PERCENTAGE OF FIRMS	7	12	38	38	5
AVERAGE SERVICES PER FIRM	39	81	121	166	324
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	2054	1744	2023	2064	1863
INTERMENT RECEPTACLE CHARGE	452	364	357	320	260
OTHER FUNERAL HOME CHARGES	29	64	25	23	19
CASH ADVANCES	310	209	218	298	226
ALL OPERATING INCOME	2845	2381	2623	2705	2368
MERCHANDISE COSTS					
CASKET COSTS	-372	-300	-357	-352	-307
INTERMENT RECEPTACLE COSTS	-239	-196	-195	-168	-135
OTHER FUNERAL HOME COSTS	-14	-41	-15	-12	-13
CASH ADVANCES	-308	-220	-212	-280	-224
ALL MERCHANDISE COSTS	-933	-757	-779	-812	-679
OPERATING MARGIN	1912	1624	1844	1893	1689
OPERATING EXPENSES					
AUTOMOBILE	-283	-157	-183	-154	-105
COLLECTION	-73	-17	-24	-35	-53
DIRECT FUNERAL	-117	-67	-69	-76	-71
FACILITIES AND EQUIPMENT	-380	-296	-306	-304	-240
GENERAL	-197	-165	-213	-174	-184
PERSONNEL	-402	-661	-761	-797	-779
PROMOTION	-67	-52	-56	-66	-67
TAXES	-113	-111	-98	-99	-120
ALL OPERATING EXPENSES	-1632	-1526	-1710	-1705	-1619
NET MARGIN	280	98	134	188	70
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	15794	22089	41675	58965	105531
MERCHANDISE INVENTORY	10673	11757	16903	18708	31493
BUILDING	67042	83721	112475	116900	221549
FUNERAL SERVICE EQUIPMENT	13716	24096	34653	46287	91729
MOTOR EQUIPMENT	30187	23442	45439	53194	103782
ALL INVESTMENTS	137412	165105	251145	294054	554084
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	2225	2211	2315	2380	2215
CASKET COST	407	389	414	416	367

AVERAGE VALUES BY MARKET AREA CATEGORY FOR FIRMS WITH COMPETITION OF 4 OR MORE FIRMS (47661 FUNERALS, 240 FIRMS)

30.D. *UNITED STATES*

MARKET AREA POPULATION	0-4999	5000-9999	10000-24999	25000-99999	100000 *OR MORE*
PERCENTAGE OF FIRMS	5	4	11	33	47
AVERAGE SERVICES PER FIRM	80	79	88	160	272
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1539	2019	1902	1948	1860
INTERMENT RECEPTACLE CHARGE	246	450	363	285	258
OTHER FUNERAL HOME CHARGES	18	53	18	24	41
CASH ADVANCES	224	332	263	245	265
ALL OPERATING INCOME	2027	2854	2546	2502	2424
MERCHANDISE COSTS					
CASKET COSTS	-253	-326	-356	-333	-316
INTERMENT RECEPTACLE COSTS	-146	-219	-186	-152	-136
OTHER FUNERAL HOME COSTS	-9	-26	-11	-14	-26
CASH ADVANCES	-200	-333	-262	-246	-257
ALL MERCHANDISE COSTS	-608	-904	-815	-745	-735
OPERATING MARGIN	1419	1950	1731	1757	1689
OPERATING EXPENSES					
AUTOMOBILE	-125	-194	-170	-159	-133
COLLECTION	-20	-41	-20	-31	-46
DIRECT FUNERAL	-56	-99	-74	-73	-70
FACILITIES AND EQUIPMENT	-197	-334	-319	-281	-257
GENERAL	-142	-174	-180	-172	-179
PERSONNEL	-538	-732	-650	-735	-751
PROMOTION	-41	-70	-61	-67	-76
TAXES	-76	-93	-94	-96	-102
ALL OPERATING EXPENSES	-1195	-1737	-1568	-1614	-1614
NET MARGIN	224	213	163	143	75
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	11967	30808	27702	49650	85550
MERCHANDISE INVENTORY	11510	13815	12131	16684	23088
BUILDING	47115	79009	80625	89206	240441
FUNERAL SERVICE EQUIPMENT	21461	33435	24641	40999	77136
MOTOR EQUIPMENT	23126	31314	33946	46233	62836
ALL INVESTMENTS	115179	188381	179045	242772	489051
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	2007	2227	2169	2245	2193
CASKET COST	346	365	414	390	381

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY FOR FIRMS USING SINGLE UNIT PRICING (AVERAGE PER ALL SERVICES)
(24199 FUNERALS, 178 FIRMS)

31.A. UNITED STATES

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	54	29	10	5	2	100
AVERAGE SERVICES PER FIRM	62	140	238	395	1050	136
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1995	1967	1933	1713	1776	1906
INTERMENT RECEPTACLE CHARGE	404	332	331	246	252	327
OTHER FUNERAL HOME CHARGES	27	21	37	12	44	27
CASH ADVANCES	287	276	250	261	162	257
ALL OPERATING INCOME	2713	2596	2551	2232	2234	2517
MERCHANDISE COSTS						
CASKET COSTS	-369	-332	-321	-284	-321	-331
INTERMENT RECEPTACLE COSTS	-221	-177	-173	-129	-142	-175
OTHER FUNERAL HOME COSTS	-14	-22	-23	-5	-9	-16
CASH ADVANCES	-290	-273	-262	-266	-149	-258
ALL MERCHANDISE COSTS	-894	-804	-779	-684	-621	-780
OPERATING MARGIN	1819	1792	1772	1548	1613	1737
OPERATING EXPENSES						
AUTOMOBILE	-203	-168	-139	-113	-124	-158
COLLECTION	-34	-39	-46	-28	-18	-35
DIRECT FUNERAL	-80	-77	-61	-52	-31	-65
FACILITIES AND EQUIPMENT	-319	-270	-272	-188	-203	-262
GENERAL	-182	-167	-163	-131	-215	-171
PERSONNEL	-702	-760	-767	-680	-758	-735
PROMOTION	-67	-63	-61	-61	-29	-59
TAXES	-101	-113	-147	-81	-109	-111
ALL OPERATING EXPENSES	-1688	-1657	-1656	-1334	-1487	-1596
NET MARGIN	131	135	116	214	126	141
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	22348	43011	74957	122394	317965	43745
MERCHANDISE INVENTORY	11480	17359	25962	26553	102455	16957
BUILDING	60002	98280	130977	285211	2042981	123170
FUNERAL SERVICE EQUIPMENT	21160	34517	61992	89311	246611	36437
MOTOR EQUIPMENT	27171	44504	69149	90494	276111	43877
ALL INVESTMENTS	142161	237671	363037	613963	2986123	264186
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2248	2209	2209	2059	2091	2183
CASKET COST	421	376	371	354	385	385

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY FOR FIRMS USING BI-UNIT PRICING (AVERAGE PER ALL SERVICES)

(10138 FUNERALS, 70 FIRMS)

31.B. UNITED STATES

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	55	27	9	6	3	100
AVERAGE SERVICES PER FIRM	65	134	235	425	972	145
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1956	1882	2438	1724	1494	1877
INTERMENT RECEPTACLE CHARGE	386	295	319	221	187	288
OTHER FUNERAL HOME CHARGES	38	20	11	8	298	74
CASH ADVANCES	279	244	316	207	49	219
ALL OPERATING INCOME	2659	2441	3084	2160	2028	2458
MERCHANDISE COSTS						
CASKET COSTS	-348	-324	-401	-269	-305	-328
INTERMENT RECEPTACLE COSTS	-210	-154	-153	-111	-100	-150
OTHER FUNERAL HOME COSTS	-24	-12	-7	-4	-188	-47
CASH ADVANCES	-267	-232	-314	-178	-42	-207
ALL MERCHANDISE COSTS	-849	-722	-875	-562	-635	-732
OPERATING MARGIN	1810	1719	2209	1598	1393	1726
OPERATING EXPENSES						
AUTOMOBILE	-167	-143	-178	-86	-90	-134
COLLECTION	-17	-30	-74	-43	-45	-38
DIRECT FUNERAL	-73	-85	-99	-58	-47	-72
FACILITIES AND EQUIPMENT	-301	-279	-386	-279	-237	-291
GENERAL	-142	-173	-214	-280	-128	-180
PERSONNEL	-619	-688	-1035	-697	-622	-708
PROMOTION	-60	-49	-56	-60	-56	-56
TAXES	-98	-93	-122	-113	-65	-96
ALL OPERATING EXPENSES	-1477	-1540	-2164	-1616	-1290	-1575
NET MARGIN	333	179	45	-18	103	151
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	24465	55058	94910	126958	243170	50912
MERCHANDISE INVENTORY	14156	18741	28738	54026	75664	20686
BUILDING	78170	74776	199081	493132	164435	113789
FUNERAL SERVICE EQUIPMENT	20223	35552	56662	132104	184787	38602
MOTOR EQUIPMENT	28709	49037	93969	92853	223902	49062
ALL INVESTMENTS	165723	233164	473360	899073	891958	273051
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2150	2216	2703	2261	1625	2157
CASKET COST	387	387	449	367	332	382

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY FOR FIRMS USING TRI-UNIT PRICING (AVERAGE PER ALL SERVICES)

(15438 FUNERALS, 114 FIRMS)

31.C. *UNITED STATES*

NUMBER OF SERVICES	*0 TO* 99	*100 TO* 199	*200 TO* 299	*300 TO* 499	*500 OR MORE*	*ALL FIRMS*
PERCENTAGE OF FIRMS	47	33	10	9	1	100
AVERAGE SERVICES PER FIRM	58	136	227	406	573	135
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	2065	1994	1979	1944	1388	1971
INTERMENT RECEPTACLE CHARGE	414	342	282	275	243	326
OTHER FUNERAL HOME CHARGES	22	27	22	13	14	21
CASH ADVANCES	291	277	203	264	297	265
ALL OPERATING INCOME	2792	2640	2486	2496	1942	2583
MERCHANDISE COSTS						
CASKET COSTS	-352	-351	-324	-336	-313	-342
INTERMENT RECEPTACLE COSTS	-220	-189	-157	-151	-146	-179
OTHER FUNERAL HOME COSTS	-14	-13	-11	-8	-9	-11
CASH ADVANCES	-288	-279	-201	-260	-293	-264
ALL MERCHANDISE COSTS	-874	-832	-693	-755	-761	-796
OPERATING MARGIN	1918	1808	1793	1741	1181	1787
OPERATING EXPENSES						
AUTOMOBILE	-190	-171	-163	-138	-95	-162
COLLECTION	-25	-45	-48	-46	-2	-40
DIRECT FUNERAL	-102	-87	-76	-75	-39	-83
FACILITIES AND EQUIPMENT	-350	-279	-281	-276	-145	-288
GENERAL	-227	-220	-204	-227	-84	-216
PERSONNEL	-647	-812	-820	-804	-573	-769
PROMOTION	-76	-65	-60	-68	-30	-66
TAXES	-98	-89	-81	-153	-56	-105
ALL OPERATING EXPENSES	-1715	-1768	-1733	-1787	-1024	-1729
NET MARGIN	203	40	60	-46	157	58
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	19663	50961	73760	135415	156164	46667
MERCHANDISE INVENTORY	9924	21038	17165	33371	15085	16429
BUILDING	72702	112672	124808	190213	235136	102786
FUNERAL SERVICE EQUIPMENT	22734	37844	45687	103848	34555	37204
MOTOR EQUIPMENT	22209	55606	59751	104924	40052	44376
ALL INVESTMENTS	147232	278121	321171	567771	480992	247462
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2325	2335	2313	2282	1530	2284
CASKET COST	404	420	382	400	355	403

FUNERAL SERVICE OPERATING INCOME, OPERATING EXPENSES, AND INVESTMENT PATTERNS BY SIZE CATEGORY FOR FIRMS USING MULTI-UNIT PRICING (AVERAGE PER ALL SERVICES)

(47265 FUNERALS, 309 FIRMS)

31.D. UNITED STATES

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 TO 499	500 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	46	31	12	8	3	100
AVERAGE SERVICES PER FIRM	63	138	249	401	665	153
OPERATING INCOME PER SERVICE						
FUNERAL CHARGES	1989	1942	2047	1948	1814	1959
INTERMENT RECEPTACLE CHARGE	385	328	326	254	199	308
OTHER FUNERAL HOME CHARGES	22	27	20	32	20	25
CASH ADVANCES	277	266	292	257	219	266
ALL OPERATING INCOME	2673	2563	2685	2491	2252	2558
MERCHANDISE COSTS						
CASKET COSTS	-340	-334	-337	-339	-294	-332
INTERMENT RECEPTACLE COSTS	-202	-175	-171	-134	-101	-162
OTHER FUNERAL HOME COSTS	-19	-16	-14	-20	-9	-17
CASH ADVANCES	-269	-253	-268	-248	-228	-255
ALL MERCHANDISE COSTS	-830	-778	-790	-741	-632	-766
OPERATING MARGIN	1843	1785	1895	1750	1620	1792
OPERATING EXPENSES						
AUTOMOBILE	-208	-163	-141	-132	-106	-154
COLLECTION	-29	-31	-54	-34	-69	-40
DIRECT FUNERAL	-87	-81	-71	-65	-63	-74
FACILITIES AND EQUIPMENT	-342	-285	-247	-269	-240	-279
GENERAL	-204	-195	-158	-157	-145	-175
PERSONNEL	-651	-711	-811	-752	-808	-740
PROMOTION	-72	-61	-63	-69	-98	-69
TAXES	-96	-97	-92	-88	-100	-94
ALL OPERATING EXPENSES	-1689	-1624	-1637	-1566	-1629	-1625
NET MARGIN	154	161	258	184	-9	167
INVESTMENT DATA						
ACCOUNTS RECEIVABLE	21853	44561	88701	115451	182363	49087
MERCHANDISE INVENTORY	12189	16873	27123	30769	45488	17891
BUILDING	66422	93899	170813	213183	685778	116091
FUNERAL SERVICE EQUIPMENT	21643	37924	73198	117792	189891	45435
MOTOR EQUIPMENT	26694	44637	70307	91024	78973	44340
ALL INVESTMENTS	148801	237894	430142	568219	1182493	272844
AVERAGE PER TOTAL-ADULT FUNERAL						
FUNERAL CHARGES	2243	2251	2381	2296	2292	2290
CASKET COST	390	394	400	410	384	397

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION BURIAL
(85645 FUNERALS)

DIVISION	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
32.A. UNITED STATES	2282	402	2075	363
1. NEW ENGLAND	2124	366	1976	339
2. MIDDLE ATLANTIC	2298	406	2151	376
3. SOUTH ATLANTIC	2207	404	1987	359
4. EAST NORTH CENTRAL	2412	416	2206	377
5. WEST NORTH CENTRAL	2247	390	2041	351
6. EAST SOUTH CENTRAL	2239	397	2102	371
7. WEST SOUTH CENTRAL	2372	413	2151	372
8. MOUNTAIN	2029	384	1719	324
9. PACIFIC	1937	365	1701	318

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION CREMATION
(7515 FUNERALS)

DIVISION	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
32.B. UNITED STATES	1263	127	807	66
1. NEW ENGLAND	1554	183	1122	123
2. MIDDLE ATLANTIC	1549	191	936	93
3. SOUTH ATLANTIC	1001	53	655	28
4. EAST NORTH CENTRAL	1604	179	917	85
5. WEST NORTH CENTRAL	1146	110	727	62
6. EAST SOUTH CENTRAL	1043	120	571	57
7. WEST SOUTH CENTRAL	1287	145	741	66
8. MOUNTAIN	1057	90	682	51
9. PACIFIC	874	75	687	43

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[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flow[illegible], additional transportation charges, burial clothing, or newspaper notices.*

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION ENTOMBMENT
(1291 FUNERALS)

32.C.

	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
DIVISION	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
UNITED STATES	2551	491	2469	473
1. NEW ENGLAND	2272	444	2132	415
2. MIDDLE ATLANTIC	3199	618	3096	596
3. SOUTH ATLANTIC	2387	460	2328	447
4. EAST NORTH CENTRAL	2701	526	2639	513
5. WEST NORTH CENTRAL	2201	428	2095	407
6. EAST SOUTH CENTRAL	2210	363	1925	305
7. WEST SOUTH CENTRAL	2958	521	2937	517
8. MOUNTAIN	1944	351	1698	292
9. PACIFIC	1944	384	1877	370

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION SCIENTIFIC DONATION
(421 FUNERALS)

32.D.

	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
DIVISION	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
UNITED STATES	1390	191	545	87
1. NEW ENGLAND	0	0	197	0
2. MIDDLE ATLANTIC	2700	584	615	88
3. SOUTH ATLANTIC	501	0	354	3
4. EAST NORTH CENTRAL	690	12	378	8
5. WEST NORTH CENTRAL	1038	72	470	20
6. EAST SOUTH CENTRAL	0	0	125	15
7. WEST SOUTH CENTRAL	2099	371	325	38
8. MOUNTAIN	0	0	210	0
9. PACIFIC	1100	125	1247	305

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[a] These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

CHARGES AND COSTS FOR FUNERALS WITH FINAL DISPOSITION OTHER (2168 FUNERALS)

		DIVISION	*TYPE OF SERVICE*			
			TOTAL-ADULT		*ALL SERVICES*	
			FUNERAL CHARGES[a]	*CASKET COST*	*FUNERAL CHARGES*[a]	*CASKET COST*
32.E.		*UNITED STATES*	1642	224	429	44
	1.	*NEW ENGLAND*	1990	185	472	54
	2.	*MIDDLE ATLANTIC*	1631	257	384	35
	3.	*SOUTH ATLANTIC*	177	55	492	51
	4.	*EAST NORTH CENTRAL*	2077	284	620	66
	5.	*WEST NORTH CENTRAL*	1665	253	362	35
	6.	*EAST SOUTH CENTRAL*	985	0	957	117
	7.	*WEST SOUTH CENTRAL*	1767	216	292	34
	8.	*MOUNTAIN*	513	0	255	17
	9.	*PACIFIC*	2502	520	264	18

[a] *These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.*

BALANCE SHEET

33. UNITED STATES

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	47449
CASH	32013
MERCHANDISE INVENTORY	17687
NOTES RECEIVABLE	8634
OTHER CURRENT ASSETS	13754
PREARRANGEMENT DEPOSITS	19461
PREPAID EXPENSES	2411
TOTAL CURRENT ASSETS	141409
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	115468
FURNITURE AND FIXTURES	40937
LEASEHOLD IMPROVEMENTS	14636
TRANSPORTATION EQUIPMENT	44716
OTHER EQUIPMENT	5444
OTHER DEPRECIABLE ASSETS	7183
TOTAL	228384
LESS ACCUMULATED DEPRECIATION	-107351
TOTAL DEPRECIABLE ASSETS	121033
OTHER ASSETS	30046
TOTAL ALL ASSETS	292488
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	12276
ACCRUED EXPENSE	9966
NOTES PAYABLE	10527
OTHER CURRENT LIABILITIES	7820
PREARRANGEMENT CONTRACTS	19496
TOTAL CURRENT LIABILITIES	60085
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	7854
MORTGAGE PAYABLE	30486
NOTES PAYABLE	31695
OTHER LONG-TERM LIABILITIES	5618
TOTAL LONG-TERM LIABILITIES	75653
OTHER LIABILITIES	2207
TOTAL ALL LIABILITIES	137945
EQUITY OF OWNER(S)	154543
TOTAL LIABILITIES AND EQUITY	292488

BALANCE SHEET

33.1. NEW ENGLAND

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	39747
CASH	12500
MERCHANDISE INVENTORY	12717
NOTES RECEIVABLE	1177
OTHER CURRENT ASSETS	3595
PREARRANGEMENT DEPOSITS	15552
PREPAID EXPENSES	1984
TOTAL CURRENT ASSETS	87272
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	75498
FURNITURE AND FIXTURES	24990
LEASEHOLD IMPROVEMENTS	11909
TRANSPORTATION EQUIPMENT	31885
OTHER EQUIPMENT	3092
OTHER DEPRECIABLE ASSETS	4861
TOTAL	152235
LESS ACCUMULATED DEPRECIATION	-73744
TOTAL DEPRECIABLE ASSETS	78491
OTHER ASSETS	21671
TOTAL ALL ASSETS	187434
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	7963
ACCRUED EXPENSE	6221
NOTES PAYABLE	6497
OTHER CURRENT LIABILITIES	7457
PREARRANGEMENT CONTRACTS	14884
TOTAL CURRENT LIABILITIES	43022
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	3
MORTGAGE PAYABLE	20584
NOTES PAYABLE	11950
OTHER LONG-TERM LIABILITIES	5437
TOTAL LONG-TERM LIABILITIES	37974
OTHER LIABILITIES	703
TOTAL ALL LIABILITIES	81699
EQUITY OF OWNER(S)	105735
TOTAL LIABILITIES AND EQUITY	187434

BALANCE SHEET

33.2. MIDDLE ATLANTIC

	AVERAGE
ASSETS	
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	29060
CASH	21547
MERCHANDISE INVENTORY	10576
NOTES RECEIVABLE	2804
OTHER CURRENT ASSETS	8007
PREARRANGEMENT DEPOSITS	10971
PREPAID EXPENSES	1199
TOTAL CURRENT ASSETS	84164
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	68201
FURNITURE AND FIXTURES	29451
LEASEHOLD IMPROVEMENTS	14075
TRANSPORTATION EQUIPMENT	33649
OTHER EQUIPMENT	3834
OTHER DEPRECIABLE ASSETS	8417
TOTAL	157627
LESS ACCUMULATED DEPRECIATION	-77929
TOTAL DEPRECIABLE ASSETS	79698
OTHER ASSETS	14497
TOTAL ALL ASSETS	178359
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	6189
ACCRUED EXPENSE	5363
NOTES PAYABLE	7297
OTHER CURRENT LIABILITIES	3660
PREARRANGEMENT CONTRACTS	11257
TOTAL CURRENT LIABILITIES	33766
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	1894
MORTGAGE PAYABLE	16179
NOTES PAYABLE	11906
OTHER LONG-TERM LIABILITIES	1366
TOTAL LONG-TERM LIABILITIES	31345
OTHER LIABILITIES	1063
TOTAL ALL LIABILITIES	66174
EQUITY OF OWNER(S)	112185
TOTAL LIABILITIES AND EQUITY	178359

BALANCE SHEET

33.3. SOUTH ATLANTIC

	AVERAGE
ASSETS	
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	75373
CASH	50454
MERCHANDISE INVENTORY	20400
NOTES RECEIVABLE	4962
OTHER CURRENT ASSETS	26277
PREARRANGEMENT DEPOSITS	13456
PREPAID EXPENSES	4115
TOTAL CURRENT ASSETS	195037
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	190451
FURNITURE AND FIXTURES	54383
LEASEHOLD IMPROVEMENTS	17619
TRANSPORTATION EQUIPMENT	56834
OTHER EQUIPMENT	8156
OTHER DEPRECIABLE ASSETS	6247
TOTAL	333690
LESS ACCUMULATED DEPRECIATION	-160050
TOTAL DEPRECIABLE ASSETS	173640
OTHER ASSETS	47710
TOTAL ALL ASSETS	416387
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	18729
ACCRUED EXPENSE	12003
NOTES PAYABLE	12666
OTHER CURRENT LIABILITIES	11403
PREARRANGEMENT CONTRACTS	14563
TOTAL CURRENT LIABILITIES	69364
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	1421
MORTGAGE PAYABLE	62250
NOTES PAYABLE	29687
OTHER LONG-TERM LIABILITIES	4981
TOTAL LONG-TERM LIABILITIES	98339
OTHER LIABILITIES	2160
TOTAL ALL LIABILITIES	169863
EQUITY OF OWNER(S)	246524
TOTAL LIABILITIES AND EQUITY	416387

BALANCE SHEET

33.4. EAST NORTH CENTRAL

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	49126
CASH	35898
MERCHANDISE INVENTORY	18760
NOTES RECEIVABLE	7788
OTHER CURRENT ASSETS	11547
PREARRANGEMENT DEPOSITS	11474
PREPAID EXPENSES	2179
TOTAL CURRENT ASSETS	136772
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	108824
FURNITURE AND FIXTURES	43287
LEASEHOLD IMPROVEMENTS	20010
TRANSPORTATION EQUIPMENT	44898
OTHER EQUIPMENT	5162
OTHER DEPRECIABLE ASSETS	5878
TOTAL	228059
LESS ACCUMULATED DEPRECIATION	-109373
TOTAL DEPRECIABLE ASSETS	118686
OTHER ASSETS	17451
TOTAL ALL ASSETS	272909
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	11126
ACCRUED EXPENSE	15214
NOTES PAYABLE	6557
OTHER CURRENT LIABILITIES	5576
PREARRANGEMENT CONTRACTS	11528
TOTAL CURRENT LIABILITIES	50001
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	6766
MORTGAGE PAYABLE	24721
NOTES PAYABLE	31622
OTHER LONG-TERM LIABILITIES	5361
TOTAL LONG-TERM LIABILITIES	68470
OTHER LIABILITIES	1559
TOTAL ALL LIABILITIES	120030
EQUITY OF OWNER(S)	152879
TOTAL LIABILITIES AND EQUITY	272909

BALANCE SHEET

33.5. WEST NORTH CENTRAL

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	39322
CASH	25036
MERCHANDISE INVENTORY	17920
NOTES RECEIVABLE	7621
OTHER CURRENT ASSETS	16832
PREARRANGEMENT DEPOSITS	29237
PREPAID EXPENSES	2495
TOTAL CURRENT ASSETS	138463
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	95595
FURNITURE AND FIXTURES	33475
LEASEHOLD IMPROVEMENTS	5663
TRANSPORTATION EQUIPMENT	39876
OTHER EQUIPMENT	2856
OTHER DEPRECIABLE ASSETS	7833
TOTAL	185298
LESS ACCUMULATED DEPRECIATION	-81758
TOTAL DEPRECIABLE ASSETS	103540
OTHER ASSETS	28523
TOTAL ALL ASSETS	270526
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	8028
ACCRUED EXPENSE	5557
NOTES PAYABLE	8625
OTHER CURRENT LIABILITIES	7308
PREARRANGEMENT CONTRACTS	30732
TOTAL CURRENT LIABILITIES	60250
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	11997
MORTGAGE PAYABLE	17825
NOTES PAYABLE	28530
OTHER LONG-TERM LIABILITIES	5206
TOTAL LONG-TERM LIABILITIES	63558
OTHER LIABILITIES	3680
TOTAL ALL LIABILITIES	127488
EQUITY OF OWNER(S)	143038
TOTAL LIABILITIES AND EQUITY	270526

BALANCE SHEET

33.6. EAST SOUTH CENTRAL

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	43406
CASH	38570
MERCHANDISE INVENTORY	18340
NOTES RECEIVABLE	24908
OTHER CURRENT ASSETS	10607
PREARRANGEMENT DEPOSITS	33086
PREPAID EXPENSES	887
TOTAL CURRENT ASSETS	169804
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	81380
FURNITURE AND FIXTURES	50721
LEASEHOLD IMPROVEMENTS	28299
TRANSPORTATION EQUIPMENT	49949
OTHER EQUIPMENT	3950
OTHER DEPRECIABLE ASSETS	3190
TOTAL	217489
LESS ACCUMULATED DEPRECIATION	-118016
TOTAL DEPRECIABLE ASSETS	99473
OTHER ASSETS	19263
TOTAL ALL ASSETS	288540
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	8055
ACCRUED EXPENSE	11611
NOTES PAYABLE	4938
OTHER CURRENT LIABILITIES	10144
PREARRANGEMENT CONTRACTS	32683
TOTAL CURRENT LIABILITIES	67431
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	727
MORTGAGE PAYABLE	23329
NOTES PAYABLE	30607
OTHER LONG-TERM LIABILITIES	10179
TOTAL LONG-TERM LIABILITIES	64842
OTHER LIABILITIES	721
TOTAL ALL LIABILITIES	132994
EQUITY OF OWNER(S)	155546
TOTAL LIABILITIES AND EQUITY	288540

BALANCE SHEET

33.7. WEST SOUTH CENTRAL

ASSETS	AVERAGE
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	74754
CASH	34923
MERCHANDISE INVENTORY	27841
NOTES RECEIVABLE	24897
OTHER CURRENT ASSETS	23576
PREARRANGEMENT DEPOSITS	65641
PREPAID EXPENSES	4820
TOTAL CURRENT ASSETS	256452
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	260426
FURNITURE AND FIXTURES	54652
LEASEHOLD IMPROVEMENTS	10341
TRANSPORTATION EQUIPMENT	73242
OTHER EQUIPMENT	13763
OTHER DEPRECIABLE ASSETS	14008
TOTAL	426432
LESS ACCUMULATED DEPRECIATION	-165579
TOTAL DEPRECIABLE ASSETS	260853
OTHER ASSETS	92388
TOTAL ALL ASSETS	609693
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	37982
ACCRUED EXPENSE	6431
NOTES PAYABLE	50667
OTHER CURRENT LIABILITIES	15456
PREARRANGEMENT CONTRACTS	63092
TOTAL CURRENT LIABILITIES	173628
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	466
MORTGAGE PAYABLE	101004
NOTES PAYABLE	121252
OTHER LONG-TERM LIABILITIES	4527
TOTAL LONG-TERM LIABILITIES	227249
OTHER LIABILITIES	772
TOTAL ALL LIABILITIES	401649
EQUITY OF OWNER(S)	208044
TOTAL LIABILITIES AND EQUITY	609693

BALANCE SHEET

33.8. MOUNTAIN

	AVERAGE
ASSETS	
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	39160
CASH	33465
MERCHANDISE INVENTORY	17276
NOTES RECEIVABLE	6428
OTHER CURRENT ASSETS	13695
PREARRANGEMENT DEPOSITS	17968
PREPAID EXPENSES	2096
TOTAL CURRENT ASSETS	130088
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	115520
FURNITURE AND FIXTURES	40742
LEASEHOLD IMPROVEMENTS	5250
TRANSPORTATION EQUIPMENT	44147
OTHER EQUIPMENT	6967
OTHER DEPRECIABLE ASSETS	3628
TOTAL	216254
LESS ACCUMULATED DEPRECIATION	-105719
TOTAL DEPRECIABLE ASSETS	110535
OTHER ASSETS	42479
TOTAL ALL ASSETS	283102
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	12132
ACCRUED EXPENSE	8052
NOTES PAYABLE	8417
OTHER CURRENT LIABILITIES	17716
PREARRANGEMENT CONTRACTS	15038
TOTAL CURRENT LIABILITIES	61355
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	25182
MORTGAGE PAYABLE	17301
NOTES PAYABLE	8435
OTHER LONG-TERM LIABILITIES	14000
TOTAL LONG-TERM LIABILITIES	64918
OTHER LIABILITIES	11245
TOTAL ALL LIABILITIES	137518
EQUITY OF OWNER(S)	145584
TOTAL LIABILITIES AND EQUITY	283102

BALANCE SHEET

33.9. PACIFIC

	AVERAGE
ASSETS	
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	51784
CASH	35812
MERCHANDISE INVENTORY	17911
NOTES RECEIVABLE	21261
OTHER CURRENT ASSETS	11643
PREARRANGEMENT DEPOSITS	4145
PREPAID EXPENSES	3848
TOTAL CURRENT ASSETS	146404
DEPRECIABLE ASSETS	
BUILDINGS AND LAND	118923
FURNITURE AND FIXTURES	54848
LEASEHOLD IMPROVEMENTS	4245
TRANSPORTATION EQUIPMENT	40959
OTHER EQUIPMENT	9662
OTHER DEPRECIABLE ASSETS	18364
TOTAL	247001
LESS ACCUMULATED DEPRECIATION	-128941
TOTAL DEPRECIABLE ASSETS	118060
OTHER ASSETS	84933
TOTAL ALL ASSETS	349397
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	20346
ACCRUED EXPENSE	6602
NOTES PAYABLE	11452
OTHER CURRENT LIABILITIES	9326
PREARRANGEMENT CONTRACTS	3070
TOTAL CURRENT LIABILITIES	50796
LONG-TERM LIABILITIES	
CONTRACTS PAYABLE	63404
MORTGAGE PAYABLE	39002
NOTES PAYABLE	44628
OTHER LONG-TERM LIABILITIES	15583
TOTAL LONG-TERM LIABILITIES	162617
OTHER LIABILITIES	192
TOTAL ALL LIABILITIES	213605
EQUITY OF OWNER(S)	135792
TOTAL LIABILITIES AND EQUITY	349397

ERRATUM

There is an error on page 2, "Source of Survey Data." For Hawaii, the "Number of Firms Reporting" and the "Number of Funerals Reported" should both be zero.

NOVEMBER, 1984